S2860-1

# IOWA

# Retail Sales and Use Tax Report

## Sales of Fiscal Year Ending March 31, 1990

Compiled by
STATE OF IOWA
**DEPARTMENT OF REVENUE AND FINANCE**
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone. (515) 281-5777

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
receip f gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated or the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

19-005
CPE-39386

# TABLE OF CONTENTS

Page

I. INTRODUCTION AND SUMMARY OF DATA I - XIV

A. Introduction I - II
1. Foreword I
2. Glossary II

B. Retail Sales Tax Summary III - X
1. Development of Retail Sales Tax III
2. The Year in Review IV - X
a. The Year in Review Analysis IV
b. Annual Computed Tax Comparison V
c. Computed Tax by Quarter V
d. Computed Tax by Population Group VI
e. Gross Sales and Computed Tax by Size of Gross Sales VII
f. Retail Sales Tax Collections by Computed Tax Due VIII
g. Number of Returns Filed, Taxable Retail Sales and Computed Tax by County - Fiscal Year 1990 IX - X

C. Use Tax Summary XI - XIII
1. Development of Use Tax XI
2. The Year in Review
a. Retailers Use Tax By Business Group XII
b. Comparison of Use Taxes XII
c. Retailers Use Tax Collection Report XIII

D. Hotel Motel Tax Summary XIV

II. RETAIL SALES TAX STATISTICS 1 - 107

A. Retail Sales Tax by County and Town 3 - 38
B. Retail Sales Tax by County and Selected Cities 39 - 100
C. Retail Sales by Business Classification 101 - 107

III. USE TAX STATISTICS 109 - 126

A. Motor Vehicle Use Tax by County 111
B. Retailers Use Tax by Business Classification 112 - 118
C. Consumers Use Tax by Business Classification 119 - 125
D. Consumers Use Tax by County 126

# FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

# GLOSSARY

| | |
|---|---|
| TAXABLE SALES | Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:<br>a) Sales in interstate commerce,<br>b) Sales to government units,<br>c) Sales for resale or processing,<br>d) Sales of gasoline or diesel fuel,<br>e) Sales of vehicles subject to registration, and<br>f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen |
| COMPUTED TAX DUE | The amount of tax computed to be due based on taxable sales or taxable purchases. |
| NON-PERMIT | Vendors not regularly engaged in selling at retail and/or not having a permanent place of business. |
| OTHERS | a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).<br>b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report). |
| BUSINESS CLASSIFICATION | Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes. |
| BUSINESS GROUP | Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification." |
| NUMBER OF BUSINESSES | The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four. |

# DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor. Effective July 1, 1985, the sales tax base was expanded to include such items as candy, soft drinks and prepared foods. The list of taxable services was also enhanced to include such services as cable television, campgrounds, gun and camera repair, building maintenance, lawn care, and several additional items.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Effective July 1, 1987 purchases of certain farm machinery and industrial equipment became exempt. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period the last two years.

## THE YEAR IN REVIEW
### Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1990 amounted to $717.7 million which is a 5.23 percent increase from the $682.0 million collected in 1989. The number of quarterly returns filed decreased from 371,479 in 1989 to 371,229 in 1990 which is a 0.07 percentage decrease. This data reveals an increase in the average amount of computed tax reported per return.

### Review of Quarterly Returns in 1990

Reflecting Christmas retail sales activity, 27.20 percent of fiscal 1990 computed tax was reported during the December quarter, to make this quarter the largest in terms of computed tax. Figures A & B on page V present in detail the quarterly tax liabilities during fiscal 1990 and for each of the past two fiscal years.

### Size of Gross Receipts in 1990

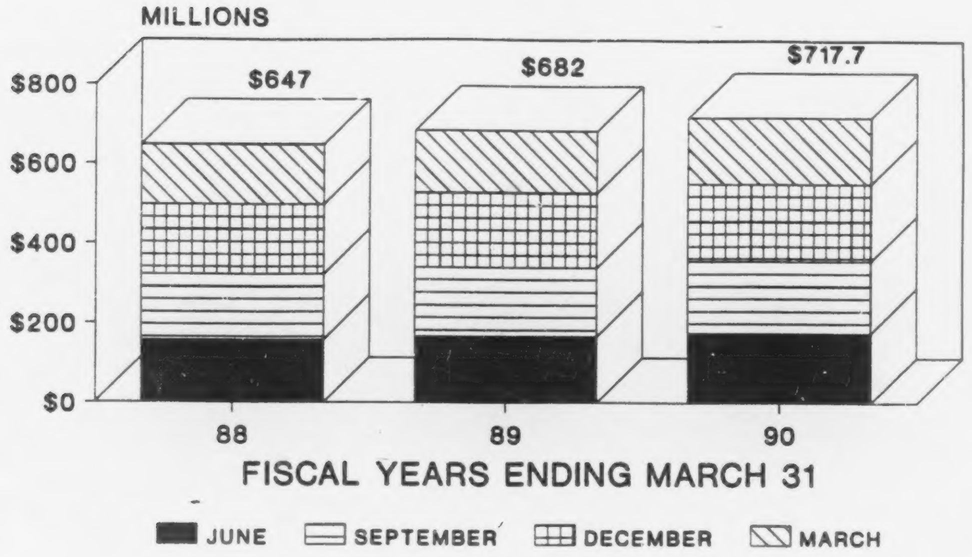
Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1990" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which show $1 million or more in quarterly gross sales collected 50.05 percent of total sales tax in 1990 while comprising only 1.91 percent of total businesses filing returns. In contrast those firms with quarterly gross sales of under $10,000 represented 55.18 percent of total business but their tax collections represented only 2.15 percent of total collection.

### Sales Tax Due by County in 1990

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

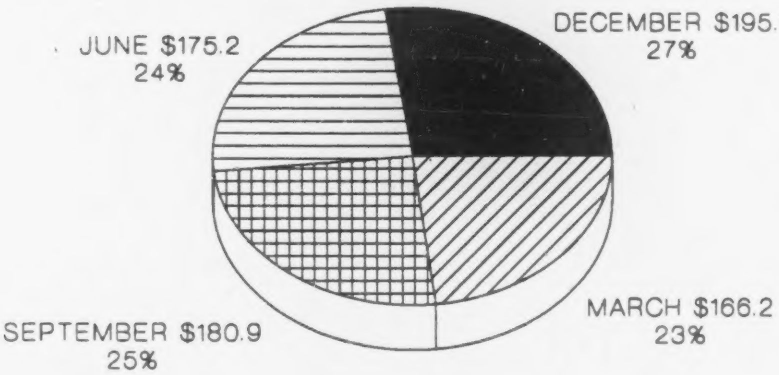
# FIGURE A

## COMPUTED TAX 1988-1990



# FIGURE B

## COMPUTED TAX BY QUARTER - $ MILLIONS



TOTAL COMPUTED TAX FY 1990 $ 717.7*

---

**• Figures may not add due to rounding**

# COMPUTED TAX
# BY POPULATION GROUP
# FISCAL YEAR 1990

| POPULATION GROUP CITIES AND TOWNS | COMPUTED TAX | OF TAX |
|---|---|---|
| 50,000 AND OVER | $320,078,221 | 44.60 |
| 25,000 TO 50,000 | $91,049,845 | 12.69 |
| 10,000 TO 25,000 | $63,689,185 | 8.87 |
| 5,000 TO 10,000 | $87,614,402 | 12.21 |
| 2,500 TO 5,000 | $51,287,829 | 7.15 |
| 1,000 TO 2,500 | $45,463,033 | 6.33 |
| 500 TO 1,000 | $18,042,188 | 2.51 |
| TOWNS UNDER 500 | $11,339,365 | 1.58 |
| NON-PERMIT | $1,216,816 | .17 |
| RURAL | $27,241,549 | 3.80 |
| OTHERS | $683,866 | .10 |
| TOTALS | $717,706,299 | 100.00 * |

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

# GROSS SALES AND COMPUTED TAX
# BY SIZE OF GROSS SALES
# FISCAL YEAR 1990

| SIZE OF QTRLY GROSS SALES | NO. OF BUS.** | % OF BUS. | GROSS SALES | % OF SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|---|---|
| $ 0 - $ 499 | 74,976 | 21.77 | $6,634,803 | .02 | $720,079 | .10 |
| 500 - 999 | 18,332 | 5.32 | $13,452,757 | .03 | $526,122 | .07 |
| 1,000 - 1,999 | 24,724 | 7.18 | $36,171,518 | .09 | $1,364,112 | .19 |
| 2,000 - 2,999 | 17,217 | 5.00 | $42,568,691 | .10 | $1,594,436 | .22 |
| 3,000 - 3,999 | 12,962 | 3.76 | $45,069,753 | .11 | $1,635,455 | .23 |
| 4,000 - 4,999 | 10,035 | 2.91 | $45,000,717 | .11 | $1,612,277 | .22 |
| 5,000 - 9,999 | 31,827 | 9.24 | $229,815,908 | .54 | $8,021,207 | 1.12 |
| 10,000 - 24,999 | 46,326 | 13.45 | $764,226,946 | 1.80 | $25,551,045 | 3.56 |
| 25,000 - 49,999 | 33,280 | 9.66 | $1,189,119,078 | 2.80 | $37,281,864 | 5.19 |
| 50,000 - 99,999 | 27,178 | 7.89 | $1,930,167,817 | 4.55 | $53,550,330 | 7.46 |
| 100,000 - 249,999 | 24,746 | 7.18 | $3,899,234,627 | 9.19 | $90,950,688 | 12.67 |
| 250,000 - 499,999 | 10,326 | 3.00 | $3,595,397,081 | 8.48 | $71,183,004 | 9.92 |
| 500,000 - 999,999 | 5,966 | 1.73 | $4,180,612,302 | 9.85 | $64,525,947 | 8.99 |
| 1,000,000 & OVER | 6,582 | 1.91 | $26,445,472,881 | 62.34 | $359,189,733 | 50.05 |
| TOTALS | 344,477 | 100.00 * | $42,422,944,879 | 100.00 * | $717,706,299 | 100.00 * |

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

# RETAIL SALES TAX COLLECTION
## BY COMPUTED TAX DUE
## FISCAL YEAR 1990

| SIZE OF QUARTERLY TAX DUE | NO. OF BUS.** | OF BUS. | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| NO TAX DUE - $ 24.99 | 90,201 | 26.18 | $438,194 | .06 |
| 25.00 - 49.99 | 23,353 | 6.78 | $845,890 | .12 |
| 50.00 - 99.99 | 29,942 | 8.69 | $2,175,111 | .30 |
| 100.00 - 149.99 | 20,107 | 5.84 | $2,474,135 | .34 |
| 150.00 - 199.99 | 14,475 | 4.20 | $2,510,143 | .35 |
| 200.00 - 249.99 | 11,243 | 3.26 | $2,512,805 | .35 |
| 250.00 - 499.99 | 35,424 | 10.28 | $12,798,313 | 1.78 |
| 500.00 - 999.99 | 37,352 | 10.84 | $26,940,823 | 3.75 |
| 1,000.00 - 1,499.99 | 20,691 | 6.01 | $25,394,263 | 3.54 |
| 1,500.00 - 1,999.99 | 12,936 | 3.76 | $22,406,530 | 3.12 |
| 2,000.00 - 2,499.99 | 8,868 | 2.57 | $19,825,291 | 2.76 |
| 2,500.00 - 2,999.99 | 6,299 | 1.83 | $17,248,825 | 2.40 |
| 3,000.00 - 3,999.99 | 8,505 | 2.47 | $29,340,086 | 4.09 |
| 4,000.00 - 4,999.99 | 5,345 | 1.55 | $23,842,441 | 3.32 |
| 5,000.00 - 9,999.99 | 10,862 | 3.15 | $75,111,739 | 10.47 |
| 10,000.00 - 24,999.99 | 6,147 | 1.78 | $92,755,187 | 12.92 |
| 25,000.00 - 49,999.99 | 1,584 | .46 | $53,979,801 | 7.52 |
| 50,000.00 - 99,999.99 | 607 | .18 | $40,776,642 | 5.68 |
| 100,000.00 & OVER | 536 | .16 | $266,330,080 | 37.11 |
| TOTALS | 344,477 | 100.00 * | $717,706,299 | 100.00 * |

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

## NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
## FISCAL YEAR ENDING 1990

| COUNTIES | RETURNS | TAXABLE SALES | COMPUTED TAX |
|---|---|---|---|
| ADAIR | 1,403 | $ 35,376,675 | $ 1,413,897 |
| ADAMS | 765 | 17,043,126 | 681,505 |
| ALLAMAKEE | 2,184 | 59,724,644 | 2,384,874 |
| APPANOOSE | 1,951 | 58,116,308 | 2,324,169 |
| AUDUBON | 1,207 | 24,991,510 | 998,537 |
| BENTON | 3,055 | 74,049,915 | 2,959,947 |
| BLACK HAWK | 13,274 | 874,292,598 | 34,955,047 |
| BOONE | 2,981 | 110,434,350 | 4,416,405 |
| BREMER | 3,034 | 98,647,176 | 3,943,539 |
| BUCHANAN | 2,908 | 80,349,507 | 3,213,186 |
| BUENA VISTA | 3,047 | 116,102,258 | 4,643,257 |
| BUTLER | 2,382 | 45,199,198 | 1,806,799 |
| CALHOUN | 1,935 | 40,564,776 | 1,621,885 |
| CARROLL | 3,374 | 139,350,059 | 5,572,745 |
| CASS | 2,705 | 81,731,099 | 3,268,588 |
| CEDAR | 2,596 | 54,364,602 | 2,173,448 |
| CERRO GORDO | 6,512 | 374,305,144 | 14,963,697 |
| CHEROKEE | 2,316 | 66,164,079 | 2,645,688 |
| CHICKASAW | 2,165 | 48,146,099 | 1,925,311 |
| CLARKE | 1,236 | 39,949,115 | 1,597,670 |
| CLAY | 2,936 | 123,381,096 | 4,916,839 |
| CLAYTON | 3,190 | 60,937,383 | 2,435,356 |
| CLINTON | 6,035 | 277,530,832 | 11,098,892 |
| CRAWFORD | 2,599 | 73,755,559 | 2,949,087 |
| DALLAS | 3,664 | 103,893,581 | 4,155,210 |
| DAVIS | 1,240 | 26,774,813 | 1,070,741 |
| DECATUR | 1,215 | 20,999,116 | 839,832 |
| DELAWARE | 2,313 | 64,708,702 | 2,588,143 |
| DES MOINES | 5,121 | 296,293,792 | 11,841,169 |
| DICKINSON | 3,209 | 118,654,242 | 4,740,507 |
| DUBUQUE | 9,877 | 580,912,666 | 23,231,920 |
| EMMET | 1,898 | 64,341,527 | 2,573,125 |
| FAYETTE | 3,286 | 99,223,178 | 3,968,536 |
| FLOYD | 2,500 | 77,878,923 | 3,114,288 |
| FRANKLIN | 1,737 | 43,724,289 | 1,748,246 |
| FREMONT | 1,232 | 26,564,631 | 1,062,250 |
| GREENE | 1,681 | 45,294,838 | 1,811,632 |
| GRUNDY | 1,833 | 36,479,539 | 1,458,673 |
| GUTHRIE | 1,606 | 39,222,264 | 1,568,482 |
| HAMILTON | 2,413 | 76,527,624 | 3,060,627 |
| HANCOCK | 1,846 | 46,044,149 | 1,841,441 |
| HARDIN | 3,526 | 99,666,820 | 3,986,210 |
| HARRISON | 1,898 | 44,659,124 | 1,786,143 |
| HENRY | 2,552 | 101,760,243 | 4,066,468 |
| HOWARD | 1,688 | 38,226,500 | 1,528,367 |
| HUMBOLDT | 1,732 | 52,986,560 | 2,118,835 |
| IDA | 1,336 | 38,621,920 | 1,544,680 |
| IOWA | 2,346 | 88,592,951 | 3,541,198 |
| JACKSON | 3,074 | 74,678,001 | 2,984,623 |
| JASPER | 4,241 | 184,093,773 | 7,363,095 |

| COUNTIES | RETURNS | TAXABLE SALES | COMPUTED TAX |
|---|---|---|---|
| JEFFERSON | 2,429 | $ 82,231,037 | $ 3,287,911 |
| JOHNSON | 8,432 | 613,172,110 | 24,519,075 |
| JONES | 2,861 | 92,129,955 | 3,683,478 |
| KEOKUK | 1,885 | 30,821,416 | 1,232,069 |
| KOSSUTH | 3,031 | 90,253,311 | 3,609,541 |
| LEE | 5,053 | 218,900,997 | 8,750,097 |
| LINN | 19,188 | 1,510,739,662 | 60,393,575 |
| LOUISA | 1,350 | 25,917,907 | 1,036,272 |
| LUCAS | 1,251 | 48,075,070 | 1,922,670 |
| LYON | 1,673 | 35,353,693 | 1,413,521 |
| MADISON | 1,536 | 40,672,111 | 1,626,263 |
| MAHASKA | 3,083 | 115,980,930 | 4,638,365 |
| MARION | 3,481 | 135,722,530 | 5,427,497 |
| MARSHALL | 4,668 | 244,137,122 | 9,764,081 |
| MILLS | 1,351 | 35,613,738 | 1,424,058 |
| MITCHELL | 1,738 | 41,727,260 | 1,668,254 |
| MONONA | 1,714 | 38,643,423 | 1,545,337 |
| MONROE | 1,064 | 30,841,579 | 1,233,527 |
| MONTGOMERY | 1,842 | 75,486,614 | 3,018,276 |
| MUSCATINE | 4,414 | 227,816,905 | 9,111,164 |
| OBRIEN | 2,671 | 74,887,053 | 2,994,137 |
| OSCEOLA | 1,143 | 26,642,222 | 1,065,328 |
| PAGE | 2,625 | 79,735,220 | 3,189,080 |
| PALO ALTO | 1,541 | 36,153,155 | 1,445,752 |
| PLYMOUTH | 3,145 | 98,164,296 | 3,925,598 |
| POCAHONTAS | 1,771 | 31,380,320 | 1,254,502 |
| POLK | 36,800 | 3,790,040,728 | 151,453,655 |
| POTTAWATTAMIE | 7,890 | 449,014,478 | 17,950,858 |
| POWESHIEK | 2,642 | 131,984,729 | 5,278,137 |
| RINGGOLD | 864 | 17,483,252 | 699,317 |
| SAC | 2,085 | 43,552,761 | 1,741,934 |
| SCOTT | 15,864 | 1,287,839,008 | 51,470,023 |
| SHELBY | 2,149 | 56,203,950 | 2,247,653 |
| SIOUX | 4,485 | 131,335,841 | 5,250,028 |
| STORY | 7,537 | 415,954,454 | 16,634,503 |
| TAMA | 2,470 | 63,989,291 | 2,558,924 |
| TAYLOR | 1,151 | 15,364,136 | 613,662 |
| UNION | 1,700 | 65,874,250 | 2,634,375 |
| VAN BUREN | 1,354 | 16,425,603 | 656,789 |
| WAPELLO | 4,455 | 215,578,192 | 8,618,268 |
| WARREN | 3,509 | 90,159,910 | 3,605,203 |
| WASHINGTON | 3,273 | 90,647,928 | 3,625,428 |
| WAYNE | 1,256 | 18,264,874 | 730,374 |
| WEBSTER | 5,638 | 328,584,544 | 13,138,211 |
| WINNEBAGO | 1,852 | 52,375,608 | 2,092,998 |
| WINNESHIEK | 2,838 | 101,029,814 | 4,039,442 |
| WOODBURY | 10,615 | 736,919,712 | 29,470,963 |
| WORTH | 1,203 | 18,339,104 | 733,231 |
| WRIGHT | 2,464 | 64,257,285 | 2,570,211 |
| | | | |
| NONRESIDENTS | 288 | 16,682,515 | 660,182 |
| LATE FILERS | 17,053 | 188,730,240 | 7,547,693 |
| | | | |
| TOTAL | 371,229 | $17,953,167,717 | $717,706,299 |

# DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

## THE YEAR IN REVIEW
## Fiscal Year Ending March 31, 1990

### RETAILERS USE TAX BY BUSINESS GROUP

| Business Group | No. of Returns | % of Returns | Computed Tax | % of Tax |
|---|---|---|---|---|
| Utilities | 722 | 1.88% | $ 5,596,003 | 7.40% |
| Building Materials | 760 | 1.98 | 1,071,194 | 1.42 |
| General Merchandise | 52 | 0.14 | 2,053,624 | 2.72 |
| Food Dealers | 94 | 0.24 | 63,805 | 0.08 |
| Motor Vehicle | 606 | 1.58 | 826,255 | 1.09 |
| Apparel | 215 | 0.56 | 282,550 | 0.37 |
| Home Furnishings | 1,126 | 2.93 | 2,115,637 | 2.80 |
| Eating and Drinking | 127 | 0.33 | 76,923 | 0.10 |
| Specialty Retail | 4,165 | 10.83 | 5,775,519 | 7.64 |
| Services | 6,213 | 16.15 | 9,922,673 | 13.13 |
| Wholesale Goods | 11,666 | 30.33 | 20,995,179 | 27.62 |
| Miscellaneous | 11,542 | 30.01 | 25,995,179 | 34.39 |
| Late Filers | 1,172 | 3.04 | 925,039 | 1.22 |
| | 38,460 | 100.00% | $75,579,097 | 100.00% |

### COMPARISON OF ALL USE TAXES
### Fiscal Years Ending March 1989 and 1990

| Use Tax | 1989 | 1990 | % Change |
|---|---|---|---|
| Retailers | | | |
| Number of Returns | 37,770 | 38,460 | 1.83% |
| Computed Tax | $70,856,006 | $75,579,097 | 6.89% |
| Motor Vehicle | | | |
| Number of Units | 705,961 | 709,510 | 0.50% |
| Computed Tax | $117,270,815 | $118,854,627 | 1.35% |
| Consumers | | | |
| Number of Returns | 19,344 | 20,519 | 6.07% |
| Computed Tax | $22,520,395 | $25,865,229 | 14.85% |

# RETAILERS USE TAX COLLECTION REPORT
## BY COMPUTED TAX DUE
## FISCAL YEAR 1990

| SIZE OF QUARTERLY TAX DUE | | NO. OF BUS.** | OF BUS. | COMPUTED TAX | OF TAX |
|---|---|---|---|---|---|
| NO TAX DUE - $ | 24.99 | 16,036 | 41.70 | $33,060 | .04 |
| 25.00 - | 49.99 | 1,851 | 4.81 | $67,022 | .09 |
| 50.00 - | 99.99 | 2,318 | 6.03 | $168,505 | .22 |
| 100.00 - | 149.99 | 1,623 | 4.22 | $199,970 | .26 |
| 150.00 - | 199.99 | 1,196 | 3.11 | $207,662 | .27 |
| 200.00 - | 249.99 | 961 | 2.50 | $214,173 | .28 |
| 250.00 - | 499.99 | 3,069 | 7.98 | $1,110,103 | 1.47 |
| 500.00 - | 999.99 | 3,159 | 8.21 | $2,271,091 | 3.00 |
| 1,000.00 - | 1,499.99 | 1,728 | 4.49 | $2,124,001 | 2.81 |
| 1,500.00 - | 1,999.99 | 1,105 | 2.87 | $1,912,439 | 2.53 |
| 2,000.00 - | 2,499.99 | 772 | 2.01 | $1,726,241 | 2.28 |
| 2,500.00 - | 2,999.99 | 588 | 1.53 | $1,607,673 | 2.13 |
| 3,000.00 - | 3,999.99 | 789 | 2.05 | $2,744,168 | 3.63 |
| 4,000.00 - | 4,999.99 | 595 | 1.55 | $2,660,294 | 3.52 |
| 5,000.00 - | 9,999.99 | 1,271 | 3.30 | $8,884,477 | 11.76 |
| 10,000.00 - | 24,999.99 | 919 | 2.39 | $13,879,018 | 18.36 |
| 25,000.00 - | 49,999.99 | 257 | .67 | $8,881,552 | 11.75 |
| 50,000.00 - | 99,999.99 | 148 | .38 | $10,184,871 | 13.48 |
| 100,000.00 & | OVER | 75 | .20 | $16,702,777 | 22.10 |
| TOTALS | | 38,460 | 100.00 * | $75,579,097 | 100.00 * |

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

# LOCAL OPTION HOTEL/MOTEL TAX
## Fiscal Year Ending March 31, 1990

During fiscal 1990, the local option hotel/motel tax was imposed in thirty-six cities and in two counties in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue and Finance in conjunction with the retail sales tax. The tax rate may not exceed a rate of 7 percent.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1990, a total of $9,924,258.09 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1990

| Jurisdiction | Tax Rate | Quarter Ending June 1989 | Quarter Ending Sept. 1989 | Quarter Ending Dec. 1989 | Quarter Ending March 1990 | Total |
|---|---|---|---|---|---|---|
| Altoona | 7% | $ 31,994.40 | $ 45,916.27 | $ 19,747.63 | $ 21,800.47 | $ 119,458.77 |
| Ames | 5% | 102,701.24 | 99,893.98 | 80,010.41 | 82,512.49 | 365,118.12 |
| Ankeny | 7% | 19,206.36 | 18,688.14 | 12,704.13 | 14,780.54 | 65,379.17 |
| Bellevue | 5% | 741.82 | 880.41 | 299.93 | 280.32 | 2,202.48 |
| Bettendorf | 5% | 83,644.99 | 91,533.08 | 61,745.99 | 99,413.57 | 336,337.63 |
| Bondurant | 7% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Burlington | 5% | 45,955.75 | 55,697.02 | 38,581.29 | 35,565.13 | 175,799.19 |
| Cedar Falls | 5% | 39,612.26 | 51,547.26 | 30,061.54 | 55,256.47 | 176,477.53 |
| Cedar Rapids | 7% | 286,223.44 | 320,900.87 | 266,520.17 | 220,884.17 | 1,094,528.65 |
| Clinton | 5% | 33,347.70 | 37,691.00 | 29,863.03 | 25,777.14 | 126,678.87 |
| Clive | 7% | 65,321.94 | 71,315.89 | 76,540.01 | 72,817.11 | 285,994.95 |
| Coralville | 5% | 102,794.25 | 122,150.37 | 96,770.10 | 83,277.35 | 404,992.07 |
| Council Bluffs | 5% | 88,460.82 | 106,162.15 | 64,385.98 | 62,356.14 | 321,365.09 |
| Davenport | 5% | 167,048.76 | 217,731.56 | 133,089.49 | 132,757.99 | 650,627.80 |
| Des Moines | 7% | 559,321.13 | 587,404.29 | 490,663.62 | 538,569.07 | 2,175,985.31 |
| Dubuque | 5% | 93,413.76 | 176,268.79 | 97,991.75 | 79,489.63 | 447,163.93 |
| Elkhorn | 3% | 18.30 | 26.09 | 19.49 | 10.42 | 74.30 |
| Fort Madison | 5% | 3,525.31 | 26,889.98 | 10,928.54 | 11,174.14 | 52,517.97 |
| Indianola | 5% | 5,716.12 | 6,920.39 | 4,827.69 | 4,331.97 | 21,796.17 |
| Iowa City | 5% | 60,290.62 | 74,557.92 | 67,622.79 | 20,389.54 | 222,860.87 |
| Iowa County | 5% | 55,380.71 | 70,644.40 | 40,281.12 | 25,631.49 | 191,937.72 |
| Johnston | 7% | 1,238.25 | 0.00 | 56,811.39 | 0.00 | 58,049.64 |
| Keokuk | 5% | 21,083.45 | 16,923.69 | 13,357.73 | 15,397.46 | 66,762.33 |
| Marion | 7% | 15,134.46 | 16,018.72 | 13,159.66 | 17,435.90 | 61,748.74 |
| Mason City | 5% | 23,018.51 | 39,055.23 | 27,377.84 | 23,708.38 | 113,159.96 |
| Muscatine | 4% | 24,891.65 | 29,046.75 | 23,155.62 | 26,448.19 | 103,542.21 |
| Newton | 5% | 44,839.34 | 48,478.29 | 27,474.14 | 21,221.64 | 142,013.41 |
| Ottumwa | 5% | 27,548.00 | 19,396.48 | 30,702.84 | 25,574.57 | 103,221.89 |
| Polk County | 7% | 66,774.85 | 89,955.69 | 34,508.09 | 40,815.93 | 232,054.56 |
| Sergeant Bluff | 7% | 2,560.85 | 3,192.55 | 1,857.69 | 1,360.23 | 8,971.32 |
| Sioux City | 7% | 141,104.99 | 151,328.95 | 107,124.38 | 110,044.92 | 509,603.24 |
| Urbandale | 7% | 91,631.86 | 70,182.57 | 82,964.41 | 76,964.37 | 321,743.21 |
| Waterloo | 5% | 70,095.01 | 89,576.40 | 72,741.48 | 81,481.95 | 313,894.64 |
| West Des Moines | 7% | 135,031.10 | 194,180.72 | 136,650.20 | 147,477.36 | 613,339.38 |
| Williamsburg | 5% | 3,976.25 | 5,192.76 | 2,516.89 | 7,350.55 | 19,036.45 |
| Windsor Heights | 7% | 5,377.73 | 5,932.10 | 4,266.60 | 4,271.09 | 19,847.52 |
|  |  | $2,519,025.98 | $2,961,280.96 | $2,257,323.46 | $2,186,627.69 | $9,924,258.09 |

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.

# RETAIL
# SALES TAX

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| NON-RESIDENT | 288 | $16,682,515 | $660,182 | .09 |
| ADAIR COUNTY | | | | |
| GREENFIELD* | 476 | $18,589,919 | $743,590 | .10 |
| ADAIR | 200 | $6,549,368 | $261,465 | .04 |
| STUART | 115 | $3,484,910 | $139,382 | .02 |
| BRIDGEWATER | 87 | $940,172 | $37,329 | .01 |
| FONTANELLE | 125 | $1,647,890 | $65,917 | .01 |
| ORIENT | 94 | $1,207,545 | $48,299 | .01 |
| NON-PERMIT | 6 | $10,271 | $308 | .00 |
| OTHER | 300 | $2,946,600 | $117,607 | .02 |
| * TOTAL COUNTY * | 1,403 | $35,376,675 | $1,413,897 | .20 |
| ADAMS COUNTY | | | | |
| CORNING* | 454 | $15,010,605 | $600,209 | .08 |
| PRESCOTT | 43 | $356,926 | $14,278 | .00 |
| NON-PERMIT | 2 | $914 | $27 | .00 |
| OTHER | 266 | $1,674,681 | $66,991 | .01 |
| * TOTAL COUNTY * | 765 | $17,043,126 | $681,505 | .09 |
| ALLAMAKEE COUNTY | | | | |
| WAUKON* | 755 | $29,260,036 | $1,170,391 | .16 |
| LANSING | 322 | $6,963,214 | $278,401 | .04 |
| POSTVILLE | 346 | $17,162,220 | $686,331 | .10 |
| NEW ALBIN | 138 | $1,851,326 | $74,041 | .01 |
| HARPERS FERRY | 104 | $1,188,787 | $47,550 | .01 |
| NON-PERMIT | 20 | $378,491 | $11,356 | .00 |
| OTHER | 499 | $2,920,570 | $116,804 | .02 |
| * TOTAL COUNTY * | 2,184 | $59,724,644 | $2,384,874 | .33 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| APPANOOSE COUNTY | | | | |
| CENTERVILLE* | 1,069 | $48,067,780 | $1,922,546 | .27 |
| CINCINNATI | 47 | $771,367 | $30,847 | .00 |
| MORAVIA | 126 | $1,049,576 | $41,976 | .01 |
| MOULTON | 124 | $1,286,164 | $51,353 | .01 |
| MYSTIC | 75 | $355,534 | $14,221 | .00 |
| NON-PERMIT | 9 | $12,262 | $367 | .00 |
| OTHER | 501 | $6,573,625 | $262,859 | .04 |
| * TOTAL COUNTY * | 1,951 | $58,116,308 | $2,324,169 | .32 |
| AUDUBON COUNTY | | | | |
| AUDUBON* | 598 | $19,282,460 | $770,779 | .11 |
| EXIRA | 204 | $2,931,424 | $116,973 | .02 |
| BRAYTON | 44 | $255,936 | $10,154 | .00 |
| KIMBALLTON | 88 | $845,106 | $33,733 | .00 |
| NON-PERMIT | 4 | $17,016 | $518 | .00 |
| OTHER | 269 | $1,659,568 | $66,380 | .01 |
| * TOTAL COUNTY * | 1,207 | $24,991,510 | $998,537 | .14 |
| BENTON COUNTY | | | | |
| BELLE PLAINE | 439 | $14,487,490 | $579,461 | .08 |
| VINTON* | 876 | $34,356,511 | $1,374,241 | .19 |
| BLAIRSTOWN | 143 | $2,805,618 | $112,223 | .02 |
| SHELLSBURG | 111 | $1,862,711 | $74,482 | .01 |
| VAN HORNE | 126 | $1,794,880 | $71,788 | .01 |
| ATKINS | 70 | $1,340,486 | $53,620 | .01 |
| GARRISON | 84 | $536,345 | $21,453 | .00 |
| KEYSTONE | 111 | $2,951,842 | $118,076 | .02 |
| MT AUBURN | 51 | $536,251 | $21,451 | .00 |
| NEWHALL | 131 | $2,680,835 | $107,233 | .01 |
| NORWAY | 97 | $2,468,476 | $98,735 | .01 |
| URBANA | 64 | $953,527 | $38,141 | .01 |
| WALFORD | 55 | $1,213,549 | $48,544 | .01 |
| NON-PERMIT | 9 | $192,664 | $5,780 | .00 |
| OTHER | 688 | $5,868,730 | $234,719 | .03 |
| * TOTAL COUNTY * | 3,055 | $74,049,915 | $2,959,947 | .41 |

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| BLACK HAWK COUNTY | | | | |
| WATERLOO* | 7,646 | $593,063,480 | $23,721,085 | 3.31 |
| CEDAR FALLS | 3,700 | $243,609,142 | $9,743,641 | 1.36 |
| EVANSDALE | 388 | $7,941,395 | $317,192 | .04 |
| ELK RUN HTS | 60 | $887,256 | $35,489 | .00 |
| HUDSON | 279 | $7,857,405 | $314,105 | .04 |
| LA PORTE CITY | 358 | $7,358,771 | $294,336 | .04 |
| DUNKERTON | 119 | $1,933,721 | $77,351 | .01 |
| JANESVILLE | 61 | $1,028,667 | $41,145 | .01 |
| GILBERTVILLE | 114 | $1,685,404 | $67,416 | .01 |
| RAYMOND | 66 | $1,247,805 | $49,858 | .01 |
| NON-PERMIT | 109 | $1,375,622 | $41,276 | .01 |
| OTHER | 374 | $6,303,930 | $252,153 | .04 |
| * TOTAL COUNTY * | 13,274 | $874,292,598 | $34,955,047 | 4.87 |
| BOONE COUNTY | | | | |
| BOONE* | 1,648 | $82,066,574 | $3,282,531 | .46 |
| MADRID | 297 | $8,807,117 | $352,207 | .05 |
| OGDEN | 299 | $6,811,012 | $272,429 | .04 |
| BOXHOLM | 56 | $734,264 | $29,309 | .00 |
| PILOT MOUND | 52 | $307,019 | $12,280 | .00 |
| NON-PERMIT | 12 | $68,833 | $2,069 | .00 |
| OTHER | 617 | $11,639,531 | $465,580 | .06 |
| * TOTAL COUNTY * | 2,981 | $110,434,350 | $4,416,405 | .62 |
| BREMER COUNTY | | | | |
| WAVERLY* | 1,141 | $62,174,784 | $2,486,988 | .35 |
| SUMNER | 399 | $10,982,081 | $439,220 | .06 |
| TRIPOLI | 241 | $5,252,554 | $210,101 | .03 |
| DENVER | 286 | $7,412,142 | $296,484 | .04 |
| JANESVILLE | 117 | $2,050,177 | $82,003 | .01 |
| READLYN | 146 | $3,652,890 | $146,117 | .02 |
| PLAINFIELD | 95 | $1,844,580 | $73,762 | .01 |
| NON-PERMIT | 15 | $223,820 | $6,715 | .00 |
| OTHER | 594 | $5,054,148 | $202,149 | .03 |
| * TOTAL COUNTY * | 3,034 | $98,647,176 | $3,943,539 | .55 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| BUCHANAN COUNTY | | | | |
| INDEPENDENCE* | 985 | $52,174,025 | $2,086,858 | .29 |
| JESUP | 326 | $8,649,746 | $345,875 | .05 |
| FAIRBANK | 163 | $4,450,844 | $178,033 | .02 |
| HAZLETON | 157 | $2,036,675 | $81,474 | .01 |
| LAMONT | 104 | $1,031,924 | $41,283 | .01 |
| WINTHROP | 169 | $3,442,379 | $137,693 | .02 |
| AURORA | 62 | $527,623 | $21,109 | .00 |
| BRANDON | 89 | $725,868 | $29,031 | .00 |
| QUASQUETON | 72 | $906,292 | $36,253 | .01 |
| ROWLEY | 57 | $272,836 | $10,914 | .00 |
| NON-PERMIT | 10 | $57,939 | $1,739 | .00 |
| OTHER | 714 | $6,073,356 | $242,924 | .03 |
| * TOTAL COUNTY * | 2,908 | $80,349,507 | $3,213,186 | .45 |
| BUENA VISTA COUNTY | | | | |
| STORM LAKE* | 1,592 | $88,056,121 | $3,522,062 | .49 |
| ALTA | 274 | $11,576,028 | $462,985 | .06 |
| ALBERT CITY | 160 | $2,108,862 | $84,355 | .01 |
| MARATHON | 61 | $1,072,013 | $42,851 | .01 |
| NEWELL | 186 | $3,574,418 | $142,974 | .02 |
| SIOUX RAPIDS | 232 | $5,560,804 | $222,426 | .03 |
| LAKESIDE | 50 | $227,484 | $9,098 | .00 |
| REMBRANDT | 74 | $490,705 | $19,626 | .00 |
| LINN GROVE | 51 | $417,752 | $16,707 | .00 |
| NON-PERMIT | 2 | $43,009 | $1,290 | .00 |
| OTHER | 365 | $2,975,062 | $118,883 | .02 |
| * TOTAL COUNTY * | 3,047 | $116,102,258 | $4,643,257 | .65 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| BUTLER COUNTY | | | | |
| CLARKSVILLE | 248 | $4,613,048 | $184,503 | .03 |
| GREENE | 267 | $6,659,076 | $266,365 | .04 |
| PARKERSBURG | 308 | $6,960,580 | $278,433 | .04 |
| SHELL ROCK | 215 | $3,293,494 | $131,735 | .02 |
| ALLISON* | 236 | $10,219,151 | $408,770 | .06 |
| APLINGTON | 185 | $3,895,052 | $155,620 | .02 |
| DUMONT | 147 | $2,933,199 | $117,149 | .02 |
| NEW HARTFORD | 122 | $1,629,895 | $65,184 | .01 |
| BRISTOW | 47 | $205,769 | $8,233 | .00 |
| NON-PERMIT | 14 | $67,829 | $2,035 | .00 |
| OTHER | 593 | $4,722,105 | $188,772 | .03 |
| * TOTAL COUNTY * | 2,382 | $45,199,198 | $1,806,799 | .25 |
| CALHOUN COUNTY | | | | |
| LAKE CITY | 389 | $9,073,187 | $362,910 | .05 |
| MANSON | 315 | $12,381,859 | $495,219 | .07 |
| ROCKWELL CITY* | 410 | $12,432,924 | $497,232 | .07 |
| LOHRVILLE | 132 | $1,092,619 | $43,703 | .01 |
| POMEROY | 168 | $1,688,561 | $67,536 | .01 |
| FARNHAMVILLE | 101 | $2,233,818 | $89,352 | .01 |
| NON-PERMIT | 6 | $49,694 | $1,492 | .00 |
| OTHER | 414 | $1,612,114 | $64,441 | .01 |
| * TOTAL COUNTY * | 1,935 | $40,564,776 | $1,621,885 | .23 |
| CARROLL COUNTY | | | | |
| CARROLL* | 1,651 | $104,322,379 | $4,172,142 | .58 |
| COON RAPIDS | 297 | $6,473,002 | $258,701 | .04 |
| MANNING | 303 | $7,969,554 | $318,781 | .04 |
| BREDA | 166 | $3,924,699 | $156,979 | .02 |
| GLIDDEN | 179 | $5,691,594 | $227,666 | .03 |
| ARCADIA | 99 | $2,241,006 | $89,640 | .01 |
| DEDHAM | 62 | $906,695 | $36,269 | .01 |
| HALBUR | 61 | $2,465,129 | $98,602 | .01 |
| TEMPLETON | 102 | $1,589,065 | $63,559 | .01 |
| NON-PERMIT | 9 | $27,546 | $827 | .00 |
| OTHER | 445 | $3,739,390 | $149,579 | .02 |
| * TOTAL COUNTY * | 3,374 | $139,350,059 | $5,572,745 | .78 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| CASS COUNTY | | | | |
| ATLANTIC* | 1,402 | $65,066,850 | $2,602,647 | .36 |
| ANITA | 234 | $4,106,070 | $164,149 | .02 |
| GRISWOLD | 297 | $4,789,993 | $191,600 | .03 |
| LEWIS | 83 | $633,620 | $25,237 | .00 |
| CUMBERLAND | 83 | $1,039,809 | $41,593 | .01 |
| MASSENA | 116 | $1,643,447 | $65,727 | .01 |
| NON-PERMIT | 9 | $37,839 | $1,134 | .00 |
| OTHER | 481 | $4,413,471 | $176,501 | .02 |
| * TOTAL COUNTY * | 2,705 | $81,731,099 | $3,268,588 | .46 |
| CEDAR COUNTY | | | | |
| TIPTON* | 654 | $23,892,699 | $955,703 | .13 |
| DURANT | 315 | $9,814,254 | $392,364 | .05 |
| MECHANICSVILLE | 150 | $2,076,096 | $82,997 | .01 |
| WEST BRANCH | 332 | $4,776,849 | $190,970 | .03 |
| CLARENCE | 189 | $3,199,662 | $127,969 | .02 |
| LOWDEN | 181 | $3,111,031 | $124,441 | .02 |
| STANWOOD | 150 | $2,471,230 | $98,830 | .01 |
| BENNETT | 101 | $844,376 | $33,738 | .00 |
| NON-PERMIT | 5 | $53,502 | $1,605 | .00 |
| OTHER | 519 | $4,124,903 | $164,831 | .02 |
| * TOTAL COUNTY * | 2,596 | $54,364,602 | $2,173,448 | .30 |
| CERRO GORDO COUNTY | | | | |
| MASON CITY* | 4,116 | $309,652,916 | $12,385,537 | 1.73 |
| CLEAR LAKE | 1,216 | $48,043,543 | $1,921,038 | .27 |
| VENTURA | 114 | $1,447,751 | $57,911 | .01 |
| ROCKWELL | 134 | $1,560,403 | $62,415 | .01 |
| MESERVEY | 67 | $358,141 | $14,325 | .00 |
| PLYMOUTH | 43 | $695,845 | $27,832 | .00 |
| SWALEDALE | 59 | $1,010,250 | $40,412 | .01 |
| THORNTON | 96 | $1,002,616 | $40,104 | .01 |
| NON-PERMIT | 81 | $720,859 | $21,627 | .00 |
| OTHER | 586 | $9,812,820 | $392,496 | .05 |
| * TOTAL COUNTY * | 6,512 | $374,305,144 | $14,963,697 | 2.08 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| CHEROKEE COUNTY | | | | |
| CHEROKEE* | 1,145 | $50,319,304 | $2,012,673 | .28 |
| MARCUS | 273 | $6,754,220 | $270,127 | .04 |
| AURELIA | 194 | $3,255,939 | $130,163 | .02 |
| CLEGHORN | 73 | $632,960 | $25,320 | .00 |
| MERIDEN | 41 | $386,143 | $15,446 | .00 |
| QUIMBY | 105 | $2,350,972 | $94,039 | .01 |
| WASHTA | 59 | $272,093 | $10,874 | .00 |
| NON-PERMIT | 6 | $64,414 | $1,933 | .00 |
| OTHER | 420 | $2,128,034 | $85,113 | .01 |
| * TOTAL COUNTY * | 2,316 | $66,164,079 | $2,645,688 | .37 |
| CHICKASAW COUNTY | | | | |
| NEW HAMPTON* | 835 | $29,727,213 | $1,188,969 | .17 |
| NASHUA | 276 | $6,169,479 | $246,776 | .03 |
| FREDERICKSBURG | 231 | $5,093,918 | $203,753 | .03 |
| LAWLER | 97 | $2,438,869 | $97,555 | .01 |
| ALTA VISTA | 85 | $1,111,723 | $44,469 | .01 |
| IONIA | 71 | $612,991 | $24,518 | .00 |
| NON-PERMIT | 21 | $30,773 | $922 | .00 |
| OTHER | 549 | $2,961,133 | $118,349 | .02 |
| * TOTAL COUNTY * | 2,165 | $48,146,099 | $1,925,311 | .27 |
| CLARKE COUNTY | | | | |
| OSCEOLA* | 819 | $35,967,584 | $1,438,693 | .20 |
| MURRAY | 113 | $1,139,288 | $45,571 | .01 |
| NON-PERMIT | 5 | $26,225 | $790 | .00 |
| OTHER | 299 | $2,816,018 | $112,616 | .02 |
| * TOTAL COUNTY * | 1,236 | $39,949,115 | $1,597,670 | .22 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| CLAY COUNTY | | | | |
| SPENCER* | 1,992 | $112,259,761 | $4,488,825 | .63 |
| EVERLY | 132 | $2,498,940 | $99,956 | .01 |
| PETERSON | 131 | $927,681 | $37,107 | .01 |
| FOSTORIA | 44 | $1,135,242 | $45,409 | .01 |
| ROYAL | 103 | $863,140 | $34,525 | .00 |
| WEBB | 57 | $713,191 | $28,525 | .00 |
| NON-PERMIT | 36 | $1,682,599 | $50,477 | .01 |
| OTHER | 441 | $3,300,542 | $132,015 | .02 |
| * TOTAL COUNTY * | 2,936 | $123,381,096 | $4,916,839 | .69 |
| CLAYTON COUNTY | | | | |
| ELKADER* | 489 | $16,187,427 | $647,482 | .09 |
| GUTTENBERG | 431 | $12,159,545 | $486,229 | .07 |
| MONONA | 302 | $8,369,207 | $334,516 | .05 |
| STRAWBERRY PT | 272 | $5,420,623 | $216,771 | .03 |
| EDGEWOOD | 177 | $3,551,697 | $142,064 | .02 |
| GARNAVILLO | 175 | $3,369,480 | $134,780 | .02 |
| MARQUETTE | 91 | $1,262,019 | $50,483 | .01 |
| MCGREGOR | 287 | $4,345,086 | $173,806 | .02 |
| FARMERSBURG | 57 | $545,269 | $21,807 | .00 |
| LUANA | 73 | $816,493 | $32,657 | .00 |
| VOLGA CITY | 73 | $696,527 | $27,850 | .00 |
| NON-PERMIT | 18 | $143,372 | $4,301 | .00 |
| OTHER | 745 | $4,070,638 | $162,610 | .02 |
| * TOTAL COUNTY * | 3,190 | $60,937,383 | $2,435,356 | .34 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| CLINTON COUNTY | | | | |
| CLINTON* | 3,376 | $221,612,541 | $8,864,200 | 1.24 |
| DE WITT | 739 | $30,563,911 | $1,222,563 | .17 |
| CAMANCHE | 330 | $5,673,181 | $226,928 | .03 |
| DELMAR | 50 | $469,749 | $18,788 | .00 |
| GRAND MOUND | 136 | $1,893,575 | $75,745 | .01 |
| LOST NATION | 132 | $1,647,798 | $65,914 | .01 |
| WHEATLAND | 129 | $2,245,462 | $89,816 | .01 |
| CALAMUS | 57 | $1,239,420 | $49,578 | .01 |
| CHARLOTTE | 61 | $1,710,856 | $68,436 | .01 |
| GOOSE LAKE | 55 | $399,285 | $15,972 | .00 |
| LOW MOOR | 82 | $1,059,464 | $42,377 | .01 |
| WELTON | 44 | $292,403 | $11,619 | .00 |
| NON-PERMIT | 39 | $205,838 | $6,175 | .00 |
| OTHER | 805 | $8,517,349 | $340,781 | .05 |
| * TOTAL COUNTY * | 6,035 | $277,530,832 | $11,098,892 | 1.55 |
| CRAWFORD COUNTY | | | | |
| DENISON* | 1,230 | $56,795,746 | $2,271,369 | .32 |
| CHARTER OAK | 127 | $2,189,716 | $87,585 | .01 |
| DOW CITY | 91 | $699,625 | $27,981 | .00 |
| MANILLA | 188 | $3,533,033 | $141,130 | .02 |
| SCHLESWIG | 176 | $2,216,266 | $88,514 | .01 |
| VAIL | 96 | $660,973 | $26,429 | .00 |
| DELOIT | 41 | $314,953 | $12,516 | .00 |
| KIRON | 99 | $1,314,289 | $52,573 | .01 |
| WESTSIDE | 92 | $1,228,852 | $49,152 | .01 |
| NON-PERMIT | 4 | $24,665 | $740 | .00 |
| OTHER | 455 | $4,777,441 | $191,098 | .03 |
| * TOTAL COUNTY * | 2,599 | $73,755,559 | $2,949,087 | .41 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| DALLAS COUNTY | | | | |
| PERRY | 1,012 | $42,080,587 | $1,683,023 | .23 |
| ADEL* | 452 | $15,193,692 | $607,746 | .08 |
| DALLAS CENTER | 209 | $4,418,653 | $176,702 | .02 |
| DEXTER | 124 | $3,380,690 | $135,222 | .02 |
| REDFIELD | 133 | $2,637,244 | $105,486 | .01 |
| WAUKEE | 276 | $12,627,778 | $505,106 | .07 |
| WOODWARD | 163 | $2,700,105 | $107,935 | .02 |
| BOUTON | 42 | $1,288,414 | $51,534 | .01 |
| DE SOTO | 110 | $1,814,236 | $72,507 | .01 |
| GRANGER | 109 | $2,751,278 | $110,048 | .02 |
| MINBURN | 53 | $957,658 | $38,308 | .01 |
| VAN METER | 106 | $2,753,545 | $110,138 | .02 |
| NON-PERMIT | 10 | $13,418 | $407 | .00 |
| OTHER | 865 | $11,276,283 | $451,048 | .06 |
| * TOTAL COUNTY * | 3,664 | $103,893,581 | $4,155,210 | .58 |
| DAVIS COUNTY | | | | |
| BLOOMFIELD* | 557 | $21,637,334 | $865,480 | .12 |
| DRAKESVILLE | 52 | $320,613 | $12,822 | .00 |
| PULASKI | 45 | $809,627 | $32,376 | .00 |
| NON-PERMIT | 5 | $18,105 | $546 | .00 |
| OTHER | 581 | $3,989,134 | $159,517 | .02 |
| * TOTAL COUNTY * | 1,240 | $26,774,813 | $1,070,741 | .15 |
| DECATUR COUNTY | | | | |
| LAMONI | 347 | $7,805,898 | $312,180 | .04 |
| LEON* | 349 | $10,101,348 | $404,040 | .06 |
| DECATUR CITY | 68 | $789,587 | $31,579 | .00 |
| GRAND RIVER | 46 | $306,975 | $12,280 | .00 |
| WELDON | 41 | $248,869 | $9,956 | .00 |
| NON-PERMIT | 6 | $3,786 | $114 | .00 |
| OTHER | 358 | $1,742,653 | $69,683 | .01 |
| * TOTAL COUNTY * | 1,215 | $20,999,116 | $839,832 | .12 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| DELAWARE COUNTY | | | | |
| MANCHESTER* | 864 | $42,518,498 | $1,700,734 | .24 |
| EARLVILLE | 122 | $2,632,021 | $105,279 | .01 |
| EDGEWOOD | 85 | $1,762,577 | $70,503 | .01 |
| HOPKINTON | 128 | $2,329,142 | $93,166 | .01 |
| COLESBURG | 99 | $2,478,124 | $99,116 | .01 |
| DELHI | 129 | $2,469,807 | $98,791 | .01 |
| DUNDEE | 44 | $974,816 | $38,993 | .01 |
| GREELEY | 45 | $463,417 | $18,539 | .00 |
| RYAN | 84 | $690,402 | $27,613 | .00 |
| NON-PERMIT | 8 | $8,535 | $256 | .00 |
| OTHER | 705 | $8,381,363 | $335,153 | .05 |
| * TOTAL COUNTY * | 2,313 | $64,708,702 | $2,588,143 | .36 |
| DES MOINES COUNTY | | | | |
| BURLINGTON* | 3,218 | $225,132,657 | $9,004,831 | 1.25 |
| MEDIAPOLIS | 328 | $8,970,736 | $358,824 | .05 |
| WEST BURLINGTON | 616 | $45,741,584 | $1,829,656 | .25 |
| DANVILLE | 153 | $3,039,847 | $121,593 | .02 |
| NON-PERMIT | 38 | $1,028,201 | $30,845 | .00 |
| OTHER | 768 | $12,385,767 | $495,420 | .07 |
| * TOTAL COUNTY * | 5,121 | $296,298,792 | $11,841,169 | 1.65 |
| DICKINSON COUNTY | | | | |
| MILFORD | 520 | $13,940,781 | $557,558 | .08 |
| SPIRIT LAKE* | 1,015 | $55,587,447 | $2,223,281 | .31 |
| ARNOLDS PARK | 546 | $11,609,378 | $463,898 | .06 |
| LAKE PARK | 204 | $3,684,390 | $147,369 | .02 |
| OKOBOJI | 165 | $12,837,847 | $513,518 | .07 |
| TERRIL | 69 | $940,910 | $37,636 | .01 |
| NON-PERMIT | 16 | $487,203 | $14,619 | .00 |
| OTHER | 674 | $19,566,286 | $782,628 | .11 |
| * TOTAL COUNTY * | 3,209 | $118,654,242 | $4,740,507 | .66 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| DUBUQUE COUNTY | | | | |
| DUBUQUE* | 6,995 | $506,139,085 | $20,252,432 | 2.82 |
| CASCADE | 351 | $9,164,775 | $366,546 | .05 |
| DYERSVILLE | 683 | $30,996,416 | $1,239,822 | .17 |
| EPWORTH | 163 | $2,406,860 | $96,278 | .01 |
| FARLEY | 189 | $3,178,569 | $127,139 | .02 |
| BERNARD | 82 | $781,817 | $31,271 | .00 |
| HOLY CROSS | 76 | $787,194 | $31,491 | .00 |
| LUXEMBURG | 71 | $818,138 | $32,725 | .00 |
| NEW VIENNA | 108 | $2,192,669 | $87,704 | .01 |
| PEOSTA | 112 | $2,712,048 | $108,479 | .02 |
| SHERRILL | 55 | $420,919 | $16,835 | .00 |
| WORTHINGTON | 80 | $1,229,936 | $49,197 | .01 |
| NON-PERMIT | 76 | $1,136,245 | $34,091 | .00 |
| OTHER | 836 | $18,947,995 | $757,910 | .11 |
| * TOTAL COUNTY * | 9,877 | $580,912,666 | $23,231,920 | 3.24 |
| EMMET COUNTY | | | | |
| ESTHERVILLE* | 1,099 | $53,957,874 | $2,158,273 | .30 |
| ARMSTRONG | 304 | $6,184,850 | $247,357 | .03 |
| RINGSTED | 98 | $1,819,066 | $72,763 | .01 |
| WALLINGFORD | 58 | $360,264 | $14,353 | .00 |
| NON-PERMIT | 14 | $36,600 | $1,098 | .00 |
| OTHER | 325 | $1,982,873 | $79,281 | .01 |
| * TOTAL COUNTY * | 1,898 | $64,341,527 | $2,573,125 | .36 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| FAYETTE COUNTY | | | | |
| OELWEIN | 1,091 | $47,445,182 | $1,897,730 | .26 |
| FAYETTE | 234 | $2,939,636 | $117,581 | .02 |
| WEST UNION* | 497 | $22,182,335 | $887,127 | .12 |
| ARLINGTON | 93 | $1,651,400 | $66,056 | .01 |
| CLERMONT | 128 | $3,252,805 | $130,093 | .02 |
| ELGIN | 127 | $3,138,174 | $125,528 | .02 |
| HAWKEYE | 123 | $1,803,180 | $72,119 | .01 |
| MAYNARD | 74 | $2,160,664 | $86,415 | .01 |
| ST LUCAS | 56 | $1,185,666 | $47,426 | .01 |
| WADENA | 44 | $295,117 | $11,802 | .00 |
| WAUCOMA | 70 | $1,027,916 | $41,115 | .01 |
| NON-PERMIT | 8 | $8,683 | $262 | .00 |
| OTHER | 741 | $12,132,420 | $485,282 | .07 |
| * TOTAL COUNTY * | 3,286 | $99,223,178 | $3,968,536 | .55 |
| FLOYD COUNTY | | | | |
| CHARLES CITY* | 1,259 | $62,665,414 | $2,506,464 | .35 |
| NORA SPRINGS | 228 | $3,739,409 | $149,570 | .02 |
| ROCKFORD | 177 | $2,888,810 | $115,554 | .02 |
| FLOYD | 70 | $2,671,365 | $106,853 | .01 |
| MARBLE ROCK | 92 | $1,151,096 | $46,046 | .01 |
| RUDD | 97 | $1,159,202 | $46,369 | .01 |
| NON-PERMIT | 20 | $72,081 | $2,163 | .00 |
| OTHER | 557 | $3,531,546 | $141,269 | .02 |
| * TOTAL COUNTY * | 2,500 | $77,878,923 | $3,114,288 | .43 |
| FRANKLIN COUNTY | | | | |
| HAMPTON* | 755 | $32,707,108 | $1,308,270 | .18 |
| ACKLEY | 49 | $703,573 | $28,147 | .00 |
| SHEFFIELD | 202 | $2,870,909 | $114,817 | .02 |
| ALEXANDER | 48 | $330,626 | $13,221 | .00 |
| COULTER | 46 | $1,277,464 | $51,100 | .01 |
| GENEVA | 54 | $381,066 | $15,244 | .00 |
| LATIMER | 118 | $2,551,188 | $102,046 | .01 |
| NON-PERMIT | 7 | $63,673 | $1,910 | .00 |
| OTHER | 458 | $2,838,682 | $113,491 | .02 |
| * TOTAL COUNTY * | 1,737 | $43,724,289 | $1,748,246 | .24 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| FREMONT COUNTY | | | | |
| HAMBURG | 256 | $4,911,801 | $196,472 | .03 |
| SIDNEY* | 206 | $3,956,730 | $158,267 | .02 |
| TABOR | 173 | $2,404,412 | $96,176 | .01 |
| FARRAGUT | 85 | $624,454 | $24,977 | .00 |
| RANDOLPH | 42 | $338,935 | $13,558 | .00 |
| RIVERTON | 59 | $668,105 | $26,725 | .00 |
| NON-PERMIT | 13 | $16,671 | $499 | .00 |
| OTHER | 398 | $13,643,523 | $545,576 | .08 |
| * TOTAL COUNTY * | 1,232 | $26,564,631 | $1,062,250 | .15 |
| GREENE COUNTY | | | | |
| JEFFERSON* | 861 | $36,593,159 | $1,463,637 | .20 |
| CHURDAN | 98 | $898,002 | $35,921 | .01 |
| GRAND JCT | 178 | $3,120,957 | $124,837 | .02 |
| SCRANTON | 149 | $2,130,397 | $85,215 | .01 |
| PATON | 83 | $1,004,572 | $40,187 | .01 |
| RIPPEY | 67 | $620,310 | $24,809 | .00 |
| NON-PERMIT | 6 | $6,999 | $210 | .00 |
| OTHER | 239 | $920,442 | $36,816 | .01 |
| * TOTAL COUNTY * | 1,681 | $45,294,838 | $1,811,632 | .25 |
| GRUNDY COUNTY | | | | |
| GRUNDY CENTER* | 467 | $17,280,795 | $691,206 | .10 |
| REINBECK | 325 | $6,947,274 | $277,889 | .04 |
| CONRAD | 213 | $3,546,819 | $141,853 | .02 |
| DIKE | 158 | $2,778,594 | $111,144 | .02 |
| WELLSBURG | 151 | $2,122,109 | $84,875 | .01 |
| BEAMAN | 55 | $749,811 | $29,994 | .00 |
| HOLLAND | 60 | $296,809 | $11,845 | .00 |
| NON-PERMIT | 7 | $42,015 | $1,260 | .00 |
| OTHER | 397 | $2,715,313 | $108,607 | .02 |
| * TOTAL COUNTY * | 1,833 | $36,479,539 | $1,458,673 | .20 |

# RETAIL SALES TAX
## BY COUNTY AND TOWN
## FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| GUTHRIE COUNTY | | | | |
| GUTHRIE CENTER* | 356 | $15,397,338 | $615,865 | .09 |
| PANORA | 291 | $10,565,943 | $422,613 | .06 |
| STUART | 214 | $5,679,531 | $227,179 | .03 |
| BAYARD | 100 | $1,726,089 | $69,049 | .01 |
| CASEY | 108 | $1,329,496 | $52,900 | .01 |
| BAGLEY | 53 | $467,922 | $18,716 | .00 |
| MENLO | 64 | $996,340 | $39,856 | .01 |
| YALE | 69 | $784,407 | $31,374 | .00 |
| NON-PERMIT | 10 | $7,567 | $226 | .00 |
| OTHER | 341 | $2,267,631 | $90,704 | .01 |
| * TOTAL COUNTY * | 1,606 | $39,222,264 | $1,568,482 | .22 |
| HAMILTON COUNTY | | | | |
| WEBSTER CITY* | 1,181 | $52,528,010 | $2,100,883 | .29 |
| JEWELL | 207 | $6,155,130 | $246,180 | .03 |
| STRATFORD | 167 | $3,352,888 | $134,117 | .02 |
| WILLIAMS | 130 | $4,757,557 | $190,304 | .03 |
| BLAIRSBURG | 51 | $957,456 | $38,300 | .01 |
| ELLSWORTH | 107 | $2,496,895 | $99,876 | .01 |
| KAMRAR | 49 | $461,198 | $18,424 | .00 |
| STANHOPE | 82 | $1,280,242 | $51,208 | .01 |
| NON-PERMIT | 2 | $6,321 | $190 | .00 |
| OTHER | 437 | $4,531,927 | $181,145 | .03 |
| * TOTAL COUNTY * | 2,413 | $76,527,624 | $3,060,627 | .43 |
| HANCOCK COUNTY | | | | |
| BRITT | 397 | $12,012,401 | $480,407 | .07 |
| GARNER* | 471 | $22,164,520 | $886,575 | .12 |
| KANAWHA | 141 | $2,822,112 | $112,883 | .02 |
| KLEMME | 112 | $1,632,174 | $65,284 | .01 |
| CORWITH | 94 | $920,242 | $36,808 | .01 |
| CRYSTAL LAKE | 43 | $326,051 | $13,042 | .00 |
| GOODELL | 40 | $189,235 | $7,570 | .00 |
| WODEN | 65 | $1,084,272 | $43,369 | .01 |
| FOREST CITY | 44 | $1,484,151 | $59,366 | .01 |
| NON-PERMIT | 9 | $18,335 | $550 | .00 |
| OTHER | 430 | $3,390,656 | $135,587 | .02 |
| * TOTAL COUNTY * | 1,846 | $46,044,149 | $1,841,441 | .26 |

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| HARDIN COUNTY | | | | |
| IOWA FALLS | 1,200 | $53,502,662 | $2,140,077 | .30 |
| ACKLEY | 321 | $6,453,716 | $258,142 | .04 |
| ELDORA* | 563 | $18,212,192 | $728,474 | .10 |
| ALDEN | 141 | $2,094,925 | $83,796 | .01 |
| HUBBARD | 199 | $3,820,260 | $152,807 | .02 |
| RADCLIFFE | 126 | $1,547,410 | $61,894 | .01 |
| STEAMBOAT ROCK | 81 | $575,352 | $23,013 | .00 |
| UNION | 144 | $2,300,333 | $92,013 | .01 |
| NON-PERMIT | 10 | $31,786 | $954 | .00 |
| OTHER | 741 | $11,128,184 | $445,040 | .06 |
| * TOTAL COUNTY * | 3,526 | $99,666,820 | $3,986,210 | .56 |
| HARRISON COUNTY | | | | |
| DUNLAP | 244 | $5,080,876 | $203,231 | .03 |
| LOGAN* | 250 | $6,102,080 | $244,084 | .03 |
| MISSOURI VALLEY | 509 | $19,732,212 | $789,231 | .11 |
| WOODBINE | 229 | $4,091,928 | $163,578 | .02 |
| MAGNOLIA | 47 | $211,147 | $8,446 | .00 |
| MONDAMIN | 93 | $1,016,330 | $40,655 | .01 |
| PERSIA | 79 | $346,095 | $13,843 | .00 |
| PISGAH | 64 | $571,983 | $22,875 | .00 |
| NON-PERMIT | 5 | $6,456 | $209 | .00 |
| OTHER | 378 | $7,500,017 | $299,991 | .04 |
| * TOTAL COUNTY * | 1,898 | $44,659,124 | $1,786,143 | .25 |
| HENRY COUNTY | | | | |
| MT PLEASANT* | 1,106 | $77,335,862 | $3,093,332 | .43 |
| NEW LONDON | 231 | $4,363,499 | $174,495 | .02 |
| WAYLAND | 163 | $2,702,063 | $108,074 | .02 |
| WINFIELD | 243 | $4,060,740 | $162,431 | .02 |
| OLDS | 64 | $1,185,745 | $47,426 | .01 |
| SALEM | 58 | $418,469 | $16,741 | .00 |
| NON-PERMIT | 20 | $375,982 | $11,281 | .00 |
| OTHER | 667 | $11,317,883 | $452,688 | .06 |
| * TOTAL COUNTY * | 2,552 | $101,760,243 | $4,066,468 | .57 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| HOWARD COUNTY | | | | |
| CRESCO* | 795 | $28,312,832 | $1,132,262 | .16 |
| ELMA | 146 | $1,812,982 | $72,480 | .01 |
| LIME SPRINGS | 102 | $1,615,569 | $64,622 | .01 |
| RICEVILLE | 69 | $1,176,863 | $47,076 | .01 |
| CHESTER | 77 | $1,225,045 | $49,001 | .01 |
| PROTIVIN | 104 | $1,383,590 | $55,346 | .01 |
| NON-PERMIT | 5 | $40,098 | $1,203 | .00 |
| OTHER | 390 | $2,659,521 | $106,377 | .01 |
| * TOTAL COUNTY * | 1,688 | $38,226,500 | $1,528,367 | .21 |
| HUMBOLDT COUNTY | | | | |
| HUMBOLDT | 868 | $43,326,578 | $1,733,018 | .24 |
| DAKOTA CITY* | 125 | $1,402,120 | $56,087 | .01 |
| GILMORE CITY | 49 | $873,789 | $34,952 | .00 |
| LIVERMORE | 94 | $1,444,362 | $57,761 | .01 |
| BODE | 91 | $1,019,033 | $40,760 | .01 |
| RENWICK | 86 | $1,993,581 | $79,739 | .01 |
| NON-PERMIT | 13 | $50,388 | $1,513 | .00 |
| OTHER | 406 | $2,876,709 | $115,005 | .02 |
| * TOTAL COUNTY * | 1,732 | $52,986,560 | $2,118,835 | .30 |
| IDA COUNTY | | | | |
| HOLSTEIN | 301 | $6,430,739 | $257,211 | .04 |
| IDA GROVE* | 544 | $28,185,612 | $1,127,422 | .16 |
| BATTLE CREEK | 154 | $2,271,133 | $90,754 | .01 |
| ARTHUR | 50 | $497,819 | $19,913 | .00 |
| GALVA | 63 | $656,571 | $26,261 | .00 |
| NON-PERMIT | 3 | $8,515 | $256 | .00 |
| OTHER | 221 | $571,531 | $22,863 | .00 |
| * TOTAL COUNTY * | 1,336 | $38,621,920 | $1,544,680 | .22 |

## RETAIL SALES TAX
## BY COUNTY AND TOWN
## FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| IOWA COUNTY | | | | |
| MARENGO* | 382 | $14,553,765 | $582,137 | .08 |
| NORTH ENGLISH | 168 | $4,642,189 | $185,684 | .03 |
| WILLIAMSBURG | 444 | $29,571,703 | $1,182,859 | .16 |
| VICTOR | 190 | $3,198,048 | $127,816 | .02 |
| LADORA | 53 | $237,217 | $9,489 | .00 |
| MILLERSBURG | 45 | $662,830 | $26,517 | .00 |
| PARNELL | 40 | $246,754 | $9,870 | .00 |
| NON-PERMIT | 20 | $239,858 | $7,198 | .00 |
| OTHER | 1,004 | $35,240,587 | $1,409,628 | .20 |
| * TOTAL COUNTY * | 2,346 | $88,592,951 | $3,541,198 | .49 |
| JACKSON COUNTY | | | | |
| MAQUOKETA* | 1,180 | $43,845,931 | $1,753,340 | .24 |
| BELLEVUE | 449 | $8,792,120 | $351,101 | .05 |
| PRESTON | 218 | $5,953,348 | $238,136 | .03 |
| SABULA | 124 | $1,641,436 | $65,646 | .01 |
| ANDREW | 55 | $541,316 | $21,637 | .00 |
| BALDWIN | 50 | $180,509 | $7,224 | .00 |
| LA MOTTE | 74 | $1,013,854 | $40,465 | .01 |
| MILES | 90 | $2,256,861 | $90,275 | .01 |
| SPRINGBROOK | 43 | $368,365 | $14,736 | .00 |
| NON-PERMIT | 25 | $125,141 | $3,755 | .00 |
| OTHER | 766 | $9,959,120 | $398,308 | .06 |
| * TOTAL COUNTY * | 3,074 | $74,678,001 | $2,984,623 | .42 |
| JASPER COUNTY | | | | |
| NEWTON* | 1,972 | $138,816,461 | $5,552,[illegible]7 | .77 |
| COLFAX | 293 | $6,227,564 | $249,[illegible]5 | .03 |
| MONROE | 277 | $7,297,087 | $29[illegible]7 | .04 |
| BAXTER | 158 | $2,407,563 | $9[illegible]39 | .01 |
| KELLOGG | 115 | $1,710,972 | $6[illegible],440 | .01 |
| PRAIRIE CITY | 181 | $9,251,933 | $370,057 | .05 |
| LYNNVILLE | 99 | $1,643,392 | $65,735 | .01 |
| MINGO | 56 | $211,422 | $8,452 | .00 |
| SULLY | 170 | $7,249,411 | $289,951 | .04 |
| NON-PERMIT | 10 | $14,364 | $433 | .00 |
| OTHER | 910 | $9,263,604 | $370,529 | .05 |
| * TOTAL COUNTY * | 4,241 | $184,093,773 | $7,363,095 | 1.03 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| JEFFERSON COUNTY | | | | |
| FAIRFIELD* | 1,694 | $75,511,205 | $3,019,979 | .42 |
| BATAVIA | 84 | $726,250 | $29,050 | .00 |
| LIBERTYVILLE | 55 | $851,983 | $34,077 | .00 |
| PACKWOOD | 54 | $698,002 | $27,922 | .00 |
| NON-PERMIT | 30 | $43,863 | $1,348 | .00 |
| OTHER | 512 | $4,399,734 | $175,535 | .02 |
| * TOTAL COUNTY * | 2,429 | $82,231,037 | $3,287,911 | .46 |
| JOHNSON COUNTY | | | | |
| IOWA CITY* | 5,086 | $464,881,789 | $18,594,921 | 2.59 |
| CORALVILLE | 1,116 | $107,447,097 | $4,297,884 | .60 |
| LONE TREE | 160 | $1,563,236 | $62,521 | .01 |
| OXFORD | 124 | $1,648,402 | $65,931 | .01 |
| SOLON | 227 | $5,288,376 | $211,534 | .03 |
| HILLS | 49 | $1,753,774 | $70,149 | .01 |
| NORTH LIBERTY | 215 | $6,118,980 | $244,130 | .03 |
| SWISHER | 111 | $2,467,005 | $98,560 | .01 |
| TIFFIN | 47 | $2,010,954 | $80,435 | .01 |
| NON-PERMIT | 62 | $689,853 | $20,944 | .00 |
| OTHER | 1,235 | $19,302,644 | $772,066 | .11 |
| * TOTAL COUNTY * | 8,432 | $613,172,110 | $24,519,075 | 3.42 |
| JONES COUNTY | | | | |
| ANAMOSA* | 595 | $41,473,912 | $1,658,931 | .23 |
| MONTICELLO | 842 | $33,590,640 | $1,343,620 | .19 |
| OLIN | 159 | $1,774,013 | $70,954 | .01 |
| OXFORD JCT | 115 | $1,012,896 | $40,395 | .01 |
| WYOMING | 158 | $2,679,976 | $106,914 | .01 |
| MARTELLE | 43 | $476,889 | $19,074 | .00 |
| ONSLOW | 57 | $373,118 | $14,941 | .00 |
| NON-PERMIT | 7 | $117,352 | $3,520 | .00 |
| OTHER | 885 | $10,630,359 | $425,129 | .06 |
| * TOTAL COUNTY * | 2,861 | $92,129,955 | $3,683,478 | .51 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| KEOKUK COUNTY | | | | |
| KEOTA | 207 | $3,061,720 | $122,467 | .02 |
| SIGOURNEY* | 412 | $16,186,204 | $647,446 | .09 |
| DELTA | 50 | $210,402 | $8,413 | .00 |
| HEDRICK | 173 | $1,444,025 | $57,590 | .01 |
| RICHLAND | 108 | $1,325,116 | $53,003 | .01 |
| WHAT CHEER | 129 | $1,749,779 | $69,974 | .01 |
| KESWICK | 70 | $1,519,546 | $60,784 | .01 |
| SOUTH ENGLISH | 45 | $628,466 | $25,137 | .00 |
| NON-PERMIT | 26 | $43,162 | $1,304 | .00 |
| OTHER | 665 | $4,652,996 | $185,951 | .03 |
| * TOTAL COUNTY * | 1,885 | $30,821,416 | $1,232,069 | .17 |
| KOSSUTH COUNTY | | | | |
| ALGONA* | 1,233 | $64,113,624 | $2,564,297 | .36 |
| BANCROFT | 210 | $5,466,677 | $218,664 | .03 |
| BURT | 76 | $1,038,428 | $41,526 | .01 |
| LU VERNE | 61 | $691,228 | $27,650 | .00 |
| SWEA CITY | 169 | $2,442,760 | $97,711 | .01 |
| TITONKA | 136 | $2,099,511 | $83,906 | .01 |
| WESLEY | 102 | $3,314,094 | $132,564 | .02 |
| WHITTEMORE | 112 | $2,407,983 | $96,323 | .01 |
| FENTON | 78 | $1,297,691 | $51,865 | .01 |
| LAKOTA | 85 | $726,820 | $29,073 | .00 |
| LEDYARD | 58 | $597,644 | $23,903 | .00 |
| LONE ROCK | 49 | $613,610 | $24,547 | .00 |
| NON-PERMIT | 11 | $14,347 | $429 | .00 |
| OTHER | 651 | $5,428,894 | $217,083 | .03 |
| * TOTAL COUNTY * | 3,031 | $90,253,311 | $3,609,541 | .50 |
| LEE COUNTY | | | | |
| FT MADISON* | 1,433 | $75,494,236 | $3,019,267 | .42 |
| KEOKUK | 1,843 | $113,488,382 | $4,538,607 | .63 |
| DONNELLSON | 233 | $4,190,664 | $167,392 | .02 |
| MONTROSE | 100 | $1,270,934 | $50,837 | .01 |
| WEST POINT | 212 | $4,002,971 | $160,116 | .02 |
| ST PAUL | 53 | $2,718,436 | $108,738 | .02 |
| NON-PERMIT | 37 | $425,313 | $12,761 | .00 |
| OTHER | 1,142 | $17,310,061 | $692,379 | .10 |
| * TOTAL COUNTY * | 5,053 | $218,900,997 | $8,750,097 | 1.22 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| LINN COUNTY | | | | |
| CEDAR RAPIDS* | 13,047 | $1,287,988,980 | $51,517,066 | 7.18 |
| MARION | 2,333 | $137,152,810 | $5,485,758 | .76 |
| CENTER POINT | 215 | $5,006,006 | $200,243 | .03 |
| CENTRAL CITY | 292 | $2,810,526 | $112,428 | .02 |
| HIAWATHA | 432 | $16,748,415 | $669,948 | .09 |
| LISBON | 244 | $3,076,450 | $123,023 | .02 |
| MT VERNON | 498 | $20,178,815 | $807,117 | .11 |
| COGGON | 138 | $1,503,385 | $60,134 | .01 |
| FAIRFAX | 155 | $2,727,432 | $109,093 | .02 |
| SPRINGVILLE | 191 | $2,694,323 | $107,774 | .02 |
| WALKER | 162 | $2,647,845 | $105,911 | .01 |
| ALBURNETTE | 116 | $992,045 | $39,674 | .01 |
| ELY | 128 | $2,738,274 | $109,532 | .02 |
| PALO | 104 | $2,279,811 | $91,195 | .01 |
| NON-PERMIT | 208 | $3,438,535 | $104,486 | .01 |
| OTHER | 925 | $18,756,010 | $750,193 | .10 |
| * TOTAL COUNTY * | 19,188 | $1,510,739,662 | $60,393,575 | 8.41 |
| LOUISA COUNTY | | | | |
| COLUMBUS JCT | 318 | $7,912,432 | $316,495 | .04 |
| WAPELLO* | 337 | $8,874,803 | $354,992 | .05 |
| MORNING SUN | 152 | $2,176,307 | $87,055 | .01 |
| GRANDVIEW | 46 | $684,760 | $27,389 | .00 |
| OAKVILLE | 88 | $1,037,531 | $41,433 | .01 |
| NON-PERMIT | 3 | $37,673 | $1,131 | .00 |
| OTHER | 406 | $5,194,401 | $207,777 | .03 |
| * TOTAL COUNTY * | 1,350 | $25,917,907 | $1,036,272 | .14 |
| LUCAS COUNTY | | | | |
| CHARITON* | 797 | $43,992,451 | $1,759,687 | .25 |
| RUSSELL | 69 | $1,070,813 | $42,784 | .01 |
| NON-PERMIT | 9 | $27,363 | $821 | .00 |
| OTHER | 376 | $2,984,443 | $119,378 | .02 |
| * TOTAL COUNTY * | 1,251 | $48,075,070 | $1,922,670 | .27 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| LYON COUNTY | | | | |
| ROCK RAPIDS* | 445 | $18,059,704 | $722,366 | .10 |
| GEORGE | 216 | $4,880,006 | $195,185 | .03 |
| DOON | 127 | $1,988,351 | $79,533 | .01 |
| INWOOD | 159 | $3,673,974 | $146,964 | .02 |
| LARCHWOOD | 143 | $2,374,044 | $94,957 | .01 |
| LITTLE ROCK | 68 | $1,160,201 | $46,412 | .01 |
| LESTER | 68 | $976,715 | $39,072 | .01 |
| NON-PERMIT | 7 | $59,608 | $1,789 | .00 |
| OTHER | 440 | $2,181,090 | $87,243 | .01 |
| * TOTAL COUNTY * | 1,673 | $35,353,693 | $1,413,521 | .20 |
| MADISON COUNTY | | | | |
| WINTERSET* | 709 | $29,573,035 | $1,182,748 | .16 |
| EARLHAM | 161 | $4,810,794 | $192,433 | .03 |
| ST CHARLES | 85 | $1,649,621 | $65,986 | .01 |
| TRURO | 70 | $716,998 | $28,679 | .00 |
| NON-PERMIT | 8 | $43,917 | $1,389 | .00 |
| OTHER | 503 | $3,877,746 | $155,028 | .02 |
| * TOTAL COUNTY * | 1,536 | $40,672,111 | $1,626,263 | .23 |
| MAHASKA COUNTY | | | | |
| OSKALOOSA* | 1,827 | $104,899,928 | $4,195,645 | .58 |
| NEW SHARON | 248 | $3,221,930 | $128,785 | .02 |
| UNIVERSITY PARK | 42 | $319,059 | $12,758 | .00 |
| BARNES CITY | 45 | $252,860 | $10,108 | .00 |
| FREMONT | 113 | $762,918 | $30,513 | .00 |
| NON-PERMIT | 19 | $39,098 | $1,175 | .00 |
| OTHER | 789 | $6,485,137 | $259,381 | .04 |
| * TOTAL COUNTY * | 3,083 | $115,980,930 | $4,638,365 | .65 |

# RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| MARION COUNTY | | | | |
| KNOXVILLE* | 1,019 | $56,474,280 | $2,258,763 | .31 |
| PELLA | 1,179 | $61,419,766 | $2,456,666 | .34 |
| PLEASANTVILLE | 216 | $3,895,152 | $155,784 | .02 |
| BUSSEY | 64 | $731,002 | $29,242 | .00 |
| MELCHER | 121 | $1,368,865 | $54,749 | .01 |
| NON-PERMIT | 23 | $106,060 | $3,216 | .00 |
| OTHER | 859 | $11,727,405 | $469,077 | .07 |
| * TOTAL COUNTY * | 3,481 | $135,722,530 | $5,427,497 | .76 |
| MARSHALL COUNTY | | | | |
| MARSHALLTOWN* | 3,314 | $225,091,244 | $9,003,127 | 1.25 |
| STATE CENTER | 260 | $3,613,629 | $144,553 | .02 |
| ALBION | 82 | $1,417,698 | $56,650 | .01 |
| GILMAN | 105 | $1,207,358 | $48,298 | .01 |
| MELBOURNE | 91 | $820,239 | $32,801 | .00 |
| LAUREL | 61 | $834,379 | $33,375 | .00 |
| LE GRAND | 111 | $1,781,081 | $71,247 | .01 |
| RHODES | 57 | $224,217 | $8,968 | .00 |
| NON-PERMIT | 22 | $74,390 | $2,233 | .00 |
| OTHER | 565 | $9,072,887 | $362,829 | .05 |
| * TOTAL COUNTY * | 4,668 | $244,137,122 | $9,764,081 | 1.36 |
| MILLS COUNTY | | | | |
| GLENWOOD* | 533 | $26,451,777 | $1,057,961 | .15 |
| MALVERN | 169 | $2,841,443 | $113,582 | .02 |
| EMERSON | 120 | $2,081,348 | $83,256 | .01 |
| HENDERSON | 43 | $268,946 | $10,758 | .00 |
| NON-PERMIT | 12 | $35,683 | $1,117 | .00 |
| OTHER | 474 | $3,934,541 | $157,384 | .02 |
| * TOTAL COUNTY * | 1,351 | $35,613,738 | $1,424,058 | .20 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| MITCHELL COUNTY | | | | |
| OSAGE* | 650 | $20,706,364 | $827,971 | .12 |
| ST ANSGAR | 224 | $11,408,924 | $455,985 | .06 |
| RICEVILLE | 177 | $2,389,487 | $95,581 | .01 |
| STACYVILLE | 155 | $2,616,290 | $104,654 | .01 |
| NON-PERMIT | 5 | $17,544 | $526 | .00 |
| OTHER | 527 | $4,588,651 | $183,537 | .03 |
| * TOTAL COUNTY * | 1,738 | $41,727,260 | $1,668,254 | .23 |
| MONONA COUNTY | | | | |
| ONAWA* | 593 | $20,939,246 | $837,560 | .12 |
| MAPLETON | 344 | $9,410,587 | $376,421 | .05 |
| UTE | 131 | $1,436,091 | $57,443 | .01 |
| WHITING | 117 | $1,280,889 | $51,239 | .01 |
| BLENCOE | 64 | $889,007 | $35,472 | .00 |
| CASTANA | 43 | $156,288 | $6,251 | .00 |
| MOORHEAD | 79 | $766,781 | $30,656 | .00 |
| SOLDIER | 69 | $676,351 | $27,051 | .00 |
| NON-PERMIT | 3 | $20,853 | $626 | .00 |
| OTHER | 271 | $3,067,330 | $122,618 | .02 |
| * TOTAL COUNTY * | 1,714 | $38,643,423 | $1,545,337 | .22 |
| MONROE COUNTY | | | | |
| ALBIA* | 616 | $25,711,257 | $1,028,424 | .14 |
| LOVILIA | 106 | $1,011,584 | $40,464 | .01 |
| NON-PERMIT | 14 | $12,422 | $386 | .00 |
| OTHER | 328 | $4,106,316 | $164,253 | .02 |
| * TOTAL COUNTY * | 1,064 | $30,841,579 | $1,233,527 | .17 |
| MONTGOMERY COUNTY | | | | |
| RED OAK* | 1,093 | $65,569,814 | $2,622,127 | .37 |
| VILLISCA | 223 | $3,587,289 | $143,043 | .02 |
| STANTON | 153 | $3,804,568 | $152,180 | .02 |
| ELLIOTT | 88 | $628,909 | $25,152 | .00 |
| NON-PERMIT | 5 | $7,095 | $214 | .00 |
| OTHER | 280 | $1,888,939 | $75,560 | .01 |
| * TOTAL COUNTY * | 1,842 | $75,486,614 | $3,018,276 | .42 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| MUSCATINE COUNTY | | | | |
| MUSCATINE* | 2,711 | $172,378,384 | $6,894,334 | .96 |
| WEST LIBERTY | 370 | $11,103,427 | $444,108 | .06 |
| WILTON | 434 | $29,675,252 | $1,187,003 | .17 |
| ATALISSA | 50 | $436,890 | $17,474 | .00 |
| NICHOLS | 60 | $1,223,719 | $48,947 | .01 |
| NON-PERMIT | 24 | $62,454 | $1,876 | .00 |
| OTHER | 765 | $12,936,779 | $517,422 | .07 |
| * TOTAL COUNTY * | 4,414 | $227,816,905 | $9,111,164 | 1.27 |
| OBRIEN COUNTY | | | | |
| SHELDON | 958 | $46,295,284 | $1,851,082 | .26 |
| HARTLEY | 330 | $6,566,406 | $262,571 | .04 |
| PAULLINA | 281 | $4,497,468 | $179,906 | .03 |
| PRIMGHAR* | 223 | $6,032,383 | $241,005 | .03 |
| SANBORN | 244 | $4,842,246 | $193,662 | .03 |
| SUTHERLAND | 164 | $2,356,705 | $94,143 | .01 |
| ARCHER | 42 | $916,387 | $36,656 | .01 |
| NON-PERMIT | 5 | $9,814 | $295 | .00 |
| OTHER | 424 | $3,370,360 | $134,817 | .02 |
| * TOTAL COUNTY * | 2,671 | $74,887,053 | $2,994,137 | .42 |
| OSCEOLA COUNTY | | | | |
| SIBLEY* | 524 | $19,190,109 | $767,555 | .11 |
| ASHTON | 90 | $1,370,878 | $54,725 | .01 |
| OCHEYEDAN | 127 | $1,635,400 | $65,420 | .01 |
| MELVIN | 89 | $2,045,547 | $81,695 | .01 |
| NON-PERMIT | 0 | $0 | $0 | .00 |
| OTHER | 313 | $2,400,288 | $95,933 | .01 |
| * TOTAL COUNTY * | 1,143 | $26,642,222 | $1,065,328 | .15 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| PAGE COUNTY | | | | |
| CLARINDA* | 838 | $36,551,671 | $1,461,978 | .20 |
| SHENANDOAH | 1,141 | $37,355,632 | $1,494,229 | .21 |
| ESSEX | 127 | $1,631,135 | $65,242 | .01 |
| BRADDYVILLE | 48 | $400,338 | $16,007 | .00 |
| COIN | 42 | $387,526 | $15,504 | .00 |
| COLLEGE SPRINGS | 41 | $327,303 | $13,090 | .00 |
| NON-PERMIT | 8 | $22,930 | $688 | .00 |
| OTHER | 380 | $3,058,685 | $122,342 | .02 |
| * TOTAL COUNTY * | 2,625 | $79,735,220 | $3,189,080 | .44 |
| PALO ALTO COUNTY | | | | |
| EMMETSBURG* | 642 | $20,726,656 | $828,846 | .12 |
| GRAETTINGER | 186 | $3,125,856 | $125,037 | .02 |
| RUTHVEN | 135 | $2,934,607 | $117,378 | .02 |
| WEST BEND | 190 | $5,636,224 | $225,445 | .03 |
| MALLARD | 82 | $841,966 | $33,681 | .00 |
| NON-PERMIT | 6 | $14,695 | $441 | .00 |
| OTHER | 300 | $2,873,151 | $114,924 | .02 |
| * TOTAL COUNTY * | 1,541 | $36,153,155 | $1,445,752 | .20 |
| PLYMOUTH COUNTY | | | | |
| LE MARS* | 1,385 | $67,086,031 | $2,683,255 | .37 |
| AKRON | 254 | $6,515,228 | $260,611 | .04 |
| KINGSLEY | 294 | $5,898,747 | $235,951 | .03 |
| REMSEN | 351 | $8,972,490 | $358,871 | .05 |
| MERRILL | 143 | $2,048,655 | $81,943 | .01 |
| BRUNSVILLE | 44 | $347,738 | $13,907 | .00 |
| HINTON | 98 | $1,975,087 | $78,989 | .01 |
| OYENS | 47 | $184,239 | $7,371 | .00 |
| NON-PERMIT | 14 | $70,701 | $2,120 | .00 |
| OTHER | 515 | $5,065,380 | $202,580 | .03 |
| * TOTAL COUNTY * | 3,145 | $98,164,296 | $3,925,598 | .55 |

## RETAIL SALES TAX
## BY COUNTY AND TOWN
## FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| POCAHONTAS COUNTY | | | | |
| FONDA | 141 | $1,984,067 | $79,353 | .01 |
| LAURENS | 390 | $8,340,036 | $333,600 | .05 |
| POCAHONTAS* | 514 | $12,664,435 | $506,179 | .07 |
| GILMORE CITY | 51 | $1,317,741 | $52,708 | .01 |
| ROLFE | 163 | $3,953,770 | $158,018 | .02 |
| HAVELOCK | 43 | $614,566 | $24,581 | .00 |
| PALMER | 78 | $1,219,432 | $48,778 | .01 |
| NON-PERMIT | 5 | $15,850 | $476 | .00 |
| OTHER | 386 | $1,270,423 | $50,809 | .01 |
| * TOTAL COUNTY * | 1,771 | $31,380,320 | $1,254,502 | .17 |
| POLK COUNTY | | | | |
| DES MOINES* | 26,160 | $3,049,652,529 | $122,009,741 | 17.00 |
| WEST DES MOINES | 4,122 | $399,068,962 | $15,955,011 | 2.22 |
| URBANDALE | 1,077 | $83,053,973 | $3,321,539 | .46 |
| ALTOONA | 735 | $55,398,465 | $2,215,867 | .31 |
| ANKENY | 1,814 | $101,360,816 | $4,054,265 | .56 |
| CLIVE | 235 | $20,887,034 | $835,355 | .12 |
| GRIMES | 308 | $10,142,394 | $405,700 | .06 |
| MITCHELLVILLE | 143 | $2,027,439 | $81,095 | .01 |
| POLK CITY | 217 | $3,153,099 | $126,126 | .02 |
| BONDURANT | 177 | $2,848,318 | $113,934 | .02 |
| ELKHART | 59 | $2,110,482 | $84,420 | .01 |
| PLEASANT HILL | 77 | $5,096,489 | $203,860 | .03 |
| RUNNELLS | 163 | $3,095,980 | $123,694 | .02 |
| JOHNSTON | 557 | $26,062,952 | $1,042,218 | .15 |
| ALLEMAN | 49 | $1,077,515 | $43,099 | .01 |
| NON-PERMIT | 444 | $13,047,624 | $392,014 | .05 |
| OTHER | 463 | $11,956,657 | $445,717 | .06 |
| * TOTAL COUNTY * | 36,800 | $3,790,040,728 | $151,453,655 | 21.10 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| POTTAWATTAMIE COUNTY | | | | |
| COUNCIL BLUFFS* | 4,958 | $364,370,272 | $14,574,440 | 2.03 |
| AVOCA | 324 | $13,217,176 | $528,682 | .07 |
| CARTER LAKE | 219 | $4,740,522 | $189,620 | .03 |
| OAKLAND | 234 | $6,160,878 | $246,433 | .03 |
| CARSON | 112 | $1,057,027 | $42,277 | .01 |
| NEOLA | 134 | $2,377,752 | $95,107 | .01 |
| WALNUT | 196 | $3,041,237 | $121,610 | .02 |
| CRESCENT | 93 | $3,807,376 | $152,291 | .02 |
| HANCOCK | 56 | $688,178 | $27,525 | .00 |
| MACEDONIA | 53 | $1,005,040 | $40,201 | .01 |
| MINDEN | 98 | $2,130,766 | $85,232 | .01 |
| TREYNOR | 118 | $2,539,414 | $101,573 | .01 |
| UNDERWOOD | 107 | $1,774,144 | $70,964 | .01 |
| NON-PERMIT | 119 | $936,180 | $28,168 | .00 |
| OTHER | 1,069 | $41,168,516 | $1,646,735 | .23 |
| * TOTAL COUNTY * | 7,890 | $449,014,478 | $17,950,858 | 2.50 |
| POWESHIEK COUNTY | | | | |
| GRINNELL | 1,128 | $90,631,209 | $3,624,861 | .51 |
| BROOKLYN | 335 | $20,140,248 | $805,590 | .11 |
| MONTEZUMA* | 425 | $9,741,081 | $389,500 | .05 |
| VICTOR | 43 | $2,523,602 | $100,946 | .01 |
| DEEP RIVER | 68 | $751,318 | $30,030 | .00 |
| MALCOM | 69 | $1,354,391 | $54,177 | .01 |
| NON-PERMIT | 4 | $66,027 | $1,981 | .00 |
| OTHER | 570 | $6,776,853 | $271,052 | .04 |
| * TOTAL COUNTY * | 2,642 | $131,984,729 | $5,278,137 | .74 |
| RINGGOLD COUNTY | | | | |
| MOUNT AYR* | 416 | $14,197,688 | $567,919 | .08 |
| DIAGONAL | 62 | $533,879 | $21,352 | .00 |
| ELLSTON | 45 | $360,723 | $14,429 | .00 |
| KELLERTON | 63 | $473,317 | $18,930 | .00 |
| NON-PERMIT | 2 | $1,118 | $34 | .00 |
| OTHER | 276 | $1,916,527 | $76,653 | .01 |
| * TOTAL COUNTY * | 864 | $17,483,252 | $699,317 | .10 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| SAC COUNTY | | | | |
| SAC CITY* | 525 | $16,494,281 | $659,767 | .09 |
| LAKE VIEW | 305 | $6,898,231 | $275,917 | .04 |
| ODEBOLT | 200 | $3,724,724 | $148,993 | .02 |
| EARLY | 87 | $1,078,512 | $43,068 | .01 |
| SCHALLER | 186 | $3,409,358 | $136,376 | .02 |
| WALL LAKE | 179 | $4,547,052 | $181,881 | .03 |
| AUBURN | 70 | $939,188 | $37,569 | .01 |
| LYTTON | 80 | $784,981 | $31,405 | .00 |
| NON-PERMIT | 3 | $10,285 | $309 | .00 |
| OTHER | 450 | $5,666,149 | $226,649 | .03 |
| * TOTAL COUNTY * | 2,085 | $43,552,761 | $1,741,934 | .24 |
| SCOTT COUNTY | | | | |
| DAVENPORT* | 10,053 | $964,066,549 | $38,574,303 | 5.37 |
| BETTENDORF | 2,649 | $203,938,427 | $8,157,553 | 1.14 |
| BUFFALO | 107 | $5,255,872 | $210,229 | .03 |
| LE CLAIRE | 372 | $4,046,212 | $161,846 | .02 |
| BLUE GRASS | 237 | $3,775,643 | $151,024 | .02 |
| ELDRIDGE | 506 | $23,353,418 | $934,131 | .13 |
| PRINCETON | 140 | $2,753,896 | $110,158 | .02 |
| WALCOTT | 277 | $14,491,514 | $579,654 | .08 |
| DIXON | 70 | $582,972 | $23,318 | .00 |
| DONAHUE | 75 | $383,279 | $15,332 | .00 |
| LONG GROVE | 93 | $580,511 | $23,248 | .00 |
| MCCAUSLAND | 78 | $791,836 | $31,677 | .00 |
| RIVERDALE | 52 | $1,602,051 | $64,084 | .01 |
| NON-PERMIT | 295 | $5,913,971 | $181,348 | .03 |
| OTHER | 810 | $56,302,857 | $2,252,118 | .31 |
| * TOTAL COUNTY * | 15,864 | $1,287,839,008 | $51,470,023 | 7.17 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| SHELBY COUNTY | | | | |
| HARLAN* | 994 | $44,311,802 | $1,772,424 | .25 |
| ELK HORN | 147 | $2,158,865 | $86,360 | .01 |
| SHELBY | 103 | $1,132,337 | $45,300 | .01 |
| DEFIANCE | 101 | $984,119 | $39,287 | .01 |
| EARLING | 118 | $975,922 | $39,031 | .01 |
| IRWIN | 126 | $1,634,090 | $65,358 | .01 |
| PANAMA | 78 | $995,079 | $39,803 | .01 |
| PORTSMOUTH | 53 | $864,492 | $34,582 | .00 |
| WESTPHALIA | 53 | $496,551 | $19,723 | .00 |
| NON-PERMIT | 6 | $23,673 | $712 | .00 |
| OTHER | 370 | $2,627,020 | $105,073 | .01 |
| * TOTAL COUNTY * | 2,149 | $56,203,950 | $2,247,653 | .31 |
| SIOUX COUNTY | | | | |
| HAWARDEN | 535 | $14,114,413 | $564,052 | .08 |
| ALTON | 175 | $5,441,247 | $217,582 | .03 |
| HULL | 275 | $5,469,260 | $218,763 | .03 |
| ORANGE CITY* | 629 | $27,382,079 | $1,095,281 | .15 |
| ROCK VALLEY | 553 | $19,080,986 | $763,081 | .11 |
| SIOUX CENTER | 889 | $39,609,599 | $1,584,243 | .22 |
| BOYDEN | 129 | $1,902,183 | $76,007 | .01 |
| HOSPERS | 178 | $3,359,565 | $134,373 | .02 |
| IRETON | 158 | $4,061,964 | $162,473 | .02 |
| GRANVILLE | 78 | $782,190 | $31,256 | .00 |
| MAURICE | 52 | $430,369 | $17,213 | .00 |
| NON-PERMIT | 14 | $236,175 | $7,085 | .00 |
| OTHER | 820 | $9,465,811 | $378,619 | .05 |
| * TOTAL COUNTY * | 4,485 | $131,335,841 | $5,250,028 | .73 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| STORY COUNTY | | | | |
| AMES | 4,119 | $334,198,960 | $13,379,881 | 1.86 |
| NEVADA* | 831 | $30,852,889 | $1,234,118 | .17 |
| STORY CITY | 455 | $16,456,183 | $658,243 | .09 |
| CAMBRIDGE | 68 | $753,868 | $30,155 | .00 |
| COLO | 137 | $1,893,882 | $75,757 | .01 |
| MAXWELL | 129 | $1,546,109 | $61,842 | .01 |
| ROLAND | 167 | $1,704,021 | $68,160 | .01 |
| SLATER | 185 | $5,623,207 | $224,931 | .03 |
| ZEARING | 107 | $2,074,194 | $82,971 | .01 |
| COLLINS | 53 | $686,858 | $27,476 | .00 |
| GILBERT | 98 | $990,762 | $39,629 | .01 |
| HUXLEY | 238 | $5,785,341 | $231,414 | .03 |
| MCCALLSBURG | 56 | $660,449 | $26,417 | .00 |
| NON-PERMIT | 61 | $1,654,561 | $50,587 | .01 |
| OTHER | 833 | $11,073,170 | $442,922 | .06 |
| * TOTAL COUNTY * | 7,537 | $415,954,454 | $16,634,503 | 2.32 |
| TAMA COUNTY | | | | |
| TAMA | 443 | $15,437,774 | $617,504 | .09 |
| DYSART | 225 | $4,711,129 | $188,382 | .03 |
| TOLEDO* | 424 | $23,847,261 | $953,696 | .13 |
| TRAER | 285 | $7,486,161 | $299,447 | .04 |
| GARWIN | 93 | $674,920 | $26,992 | .00 |
| GLADBROOK | 203 | $5,077,373 | $203,094 | .03 |
| CHELSEA | 107 | $1,451,594 | $58,062 | .01 |
| CLUTIER | 63 | $440,131 | $17,607 | .00 |
| LINCOLN | 42 | $893,063 | $35,658 | .00 |
| NON-PERMIT | 7 | $29,621 | $891 | .00 |
| OTHER | 578 | $3,940,264 | $157,591 | .02 |
| * TOTAL COUNTY * | 2,470 | $63,989,291 | $2,558,924 | .36 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| TAYLOR COUNTY | | | | |
| BEDFORD* | 394 | $6,823,364 | $272,859 | .04 |
| LENOX | 284 | $6,138,058 | $244,751 | .03 |
| CLEARFIELD | 110 | $932,569 | $37,303 | .01 |
| NEW MARKET | 55 | $254,012 | $10,158 | .00 |
| BLOCKTON | 59 | $448,088 | $17,901 | .00 |
| NON-PERMIT | 2 | $3,050 | $92 | .00 |
| OTHER | 247 | $764,995 | $30,598 | .00 |
| * TOTAL COUNTY * | 1,151 | $15,364,136 | $613,662 | .09 |
| UNION COUNTY | | | | |
| CRESTON* | 1,195 | $60,746,343 | $2,429,791 | .34 |
| AFTON | 145 | $2,536,715 | $101,467 | .01 |
| LORIMOR | 54 | $487,222 | $19,488 | .00 |
| NON-PERMIT | 8 | $53,062 | $1,600 | .00 |
| OTHER | 298 | $2,050,908 | $82,029 | .01 |
| * TOTAL COUNTY * | 1,700 | $65,874,250 | $2,634,375 | .37 |
| VAN BUREN COUNTY | | | | |
| KEOSAUQUA* | 260 | $4,519,843 | $180,795 | .03 |
| BONAPARTE | 103 | $1,176,901 | $47,076 | .01 |
| FARMINGTON | 199 | $2,812,233 | $112,484 | .02 |
| MILTON | 85 | $776,607 | $31,063 | .00 |
| BIRMINGHAM | 77 | $670,293 | $26,810 | .00 |
| CANTRIL | 72 | $602,952 | $24,115 | .00 |
| STOCKPORT | 85 | $1,478,826 | $59,156 | .01 |
| NON-PERMIT | 7 | $22,670 | $681 | .00 |
| OTHER | 466 | $4,365,278 | $174,609 | .02 |
| * TOTAL COUNTY * | 1,354 | $16,425,603 | $656,789 | .09 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| WAPELLO COUNTY | | | | |
| OTTUMWA* | 3,245 | $203,293,907 | $8,130,624 | 1.13 |
| ELDON | 192 | $2,381,809 | $95,003 | .01 |
| EDDYVILLE | 144 | $1,919,636 | $76,758 | .01 |
| AGENCY | 133 | $1,705,647 | $68,223 | .01 |
| BLAKESBURG | 47 | $480,023 | $19,188 | .00 |
| NON-PERMIT | 50 | $336,825 | $10,121 | .00 |
| OTHER | 644 | $5,460,345 | $218,351 | .03 |
| * TOTAL COUNTY * | 4,455 | $215,578,192 | $8,618,268 | 1.20 |
| WARREN COUNTY | | | | |
| INDIANOLA* | 1,475 | $59,131,173 | $2,364,736 | .33 |
| CARLISLE | 379 | $8,549,910 | $341,990 | .05 |
| NORWALK | 430 | $8,382,933 | $335,310 | .05 |
| MILO | 97 | $784,885 | $31,329 | .00 |
| CUMMING | 63 | $619,842 | $24,768 | .00 |
| HARTFORD | 69 | $516,093 | $20,593 | .00 |
| LACONA | 82 | $1,051,034 | $42,046 | .01 |
| MARTENSDALE | 77 | $1,631,760 | $65,274 | .01 |
| NEW VIRGINIA | 94 | $702,737 | $28,110 | .00 |
| ST MARYS | 40 | $524,967 | $20,962 | .00 |
| NON-PERMIT | 18 | $44,456 | $1,346 | .00 |
| OTHER | 685 | $8,220,120 | $328,739 | .05 |
| * TOTAL COUNTY * | 3,509 | $90,159,910 | $3,605,203 | .50 |
| WASHINGTON COUNTY | | | | |
| WASHINGTON* | 1,252 | $54,780,342 | $2,190,997 | .31 |
| KALONA | 555 | $14,049,924 | $561,989 | .08 |
| BRIGHTON | 151 | $1,679,659 | $67,185 | .01 |
| RIVERSIDE | 136 | $1,958,751 | $78,350 | .01 |
| WELLMAN | 257 | $7,625,593 | $305,022 | .04 |
| AINSWORTH | 83 | $1,100,395 | $44,020 | .01 |
| CRAWFORDSVILLE | 62 | $595,170 | $23,807 | .00 |
| WEST CHESTER | 47 | $288,796 | $11,551 | .00 |
| NON-PERMIT | 7 | $21,664 | $651 | .00 |
| OTHER | 723 | $8,547,634 | $341,856 | .05 |
| * TOTAL COUNTY * | 3,273 | $90,647,928 | $3,625,428 | .51 |

## RETAIL SALES TAX
## BY COUNTY AND TOWN
## FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| WAYNE COUNTY | | | | |
| CORYDON* | 435 | $9,794,108 | $391,725 | .05 |
| SEYMOUR | 142 | $1,438,213 | $57,396 | .01 |
| ALLERTON | 133 | $1,116,024 | $44,644 | .01 |
| HUMESTON | 170 | $2,689,807 | $107,595 | .01 |
| LINEVILLE | 59 | $518,846 | $20,756 | .00 |
| NON-PERMIT | 2 | $3,964 | $119 | .00 |
| OTHER | 315 | $2,703,912 | $108,139 | .02 |
| * TOTAL COUNTY * | 1,256 | $18,264,874 | $730,374 | .10 |
| WEBSTER COUNTY | | | | |
| FT DODGE* | 3,668 | $288,012,203 | $11,519,968 | 1.61 |
| GOWRIE | 262 | $8,705,622 | $347,349 | .05 |
| DAYTON | 189 | $2,611,077 | $104,436 | .01 |
| LEHIGH | 109 | $1,755,451 | $70,219 | .01 |
| OTHO | 44 | $324,133 | $12,966 | .00 |
| BADGER | 74 | $901,452 | $36,058 | .01 |
| CALLENDER | 83 | $837,638 | $33,504 | .00 |
| DUNCOMBE | 51 | $591,331 | $23,653 | .00 |
| HARCOURT | 79 | $1,512,584 | $60,507 | .01 |
| MOORLAND | 49 | $305,166 | $12,209 | .00 |
| VINCENT | 49 | $927,193 | $37,088 | .01 |
| NON-PERMIT | 43 | $376,713 | $11,303 | .00 |
| OTHER | 938 | $21,723,981 | $868,951 | .12 |
| * TOTAL COUNTY * | 5,638 | $328,584,544 | $13,138,211 | 1.83 |
| WINNEBAGO COUNTY | | | | |
| FOREST CITY* | 595 | $16,554,939 | $661,790 | .09 |
| BUFFALO CENTER | 252 | $6,737,260 | $268,956 | .04 |
| LAKE MILLS | 432 | $12,192,231 | $487,622 | .07 |
| THOMPSON | 115 | $4,714,290 | $188,565 | .03 |
| LELAND | 59 | $627,417 | $25,094 | .00 |
| RAKE | 71 | $830,897 | $33,233 | .00 |
| NON-PERMIT | 9 | $100,218 | $3,006 | .00 |
| OTHER | 319 | $10,618,356 | $424,732 | .06 |
| * TOTAL COUNTY * | 1,852 | $52,375,608 | $2,092,998 | .29 |

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| WINNESHIEK COUNTY | | | | |
| DECORAH* | 1,324 | $78,673,258 | $3,146,027 | .44 |
| CALMAR | 201 | $5,229,234 | $209,169 | .03 |
| OSSIAN | 210 | $4,297,824 | $171,904 | .02 |
| FT. ATKINSON | 122 | $1,824,659 | $72,985 | .01 |
| RIDGEWAY | 81 | $719,397 | $28,773 | .00 |
| SPILLVILLE | 103 | $1,449,761 | $57,967 | .01 |
| NON-PERMIT | 25 | $79,764 | $2,396 | .00 |
| OTHER | 772 | $8,755,917 | $350,221 | .05 |
| * TOTAL COUNTY * | 2,838 | $101,029,814 | $4,039,442 | .56 |
| WOODBURY COUNTY | | | | |
| SIOUX CITY* | 8,395 | $697,017,489 | $27,897,725 | 3.89 |
| MOVILLE | 217 | $8,131,810 | $325,276 | .05 |
| ANTHON | 183 | $2,707,890 | $108,314 | .02 |
| CORRECTIONVILLE | 207 | $3,121,616 | $124,865 | .02 |
| DANBURY | 119 | $2,441,121 | $97,647 | .01 |
| SERGEANT BLUFF | 252 | $7,987,987 | $319,516 | .04 |
| SLOAN | 140 | $2,001,839 | $80,070 | .01 |
| CUSHING | 79 | $388,487 | $15,540 | .00 |
| HORNICK | 52 | $977,840 | $39,114 | .01 |
| LAWTON | 100 | $1,694,799 | $67,789 | .01 |
| PIERSON | 92 | $801,742 | $32,065 | .00 |
| SALIX | 63 | $1,469,906 | $58,796 | .01 |
| SMITHLAND | 70 | $450,857 | $18,038 | .00 |
| NON-PERMIT | 111 | $2,433,256 | $74,504 | .01 |
| OTHER | 535 | $5,293,073 | $211,704 | .03 |
| * TOTAL COUNTY * | 10,615 | $736,919,712 | $29,470,963 | 4.11 |
| WORTH COUNTY | | | | |
| MANLY | 191 | $2,244,303 | $89,774 | .01 |
| NORTHWOOD* | 386 | $11,112,042 | $444,452 | .06 |
| FERTILE | 81 | $966,325 | $38,648 | .01 |
| GRAFTON | 79 | $901,169 | $36,046 | .01 |
| HANLONTOWN | 43 | $478,185 | $19,129 | .00 |
| KENSETT | 55 | $272,689 | $10,908 | .00 |
| NON-PERMIT | 10 | $30,334 | $910 | .00 |
| OTHER | 358 | $2,334,057 | $93,364 | .01 |
| * TOTAL COUNTY * | 1,203 | $18,339,104 | $733,231 | .10 |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# FISCAL YEAR 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| WRIGHT COUNTY | | | | |
| CLARION* | 620 | $18,351,086 | $734,002 | .10 |
| EAGLE GROVE | 506 | $18,439,835 | $737,599 | .10 |
| BELMOND | 554 | $19,313,330 | $772,516 | .11 |
| DOWS | 160 | $2,122,380 | $84,901 | .01 |
| GOLDFIELD | 153 | $2,791,572 | $111,668 | .02 |
| ROWAN | 52 | $667,966 | $26,715 | .00 |
| WOOLSTOCK | 50 | $804,283 | $32,171 | .00 |
| NON-PERMIT | 5 | $3,190 | $96 | .00 |
| OTHER | 364 | $1,763,643 | $70,543 | .01 |
| * TOTAL COUNTY * | 2,464 | $64,257,285 | $2,570,211 | .36 |
| * LATE FILERS * | 17,053 | $188,730,240 | $7,547,693 | 1.05 |
| ** GRAND TOTAL ** | 371,229 | $17,953,167,717 | $717,706,299 | 100.00 * |

* PERCENTAGES MAY NOT EQUAL 100 —DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

NON-RESIDENT

| CLASS | NO. OF BUS. | COMPUTED TAX |
|---|---|---|
| UTILITIES | 0 | $0 |
| BLDG. MTL. | 0 | $0 |
| GEN. MDSE. | 0 | $0 |
| FOOD | 0 | $0 |
| MOTOR VEH. | 0 | $0 |
| APPAREL | 0 | $0 |
| HOME FURN. | 0 | $0 |
| EAT DRINK | 0 | $0 |
| SPECIALTY | 0 | $0 |
| SERVICES | 0 | $0 |
| WHOLESALE | 0 | $0 |
| MISC. | 288 | $660,182 |
| * TOTAL * | 288 | $660,182 |

ADAIR COUNTY TOTAL

| CLASS | NO. OF BUS. | COMPUTED TAX |
|---|---|---|
| UTILITIES | 35 | $120,128 |
| BLDG. MTL. | 63 | $129,070 |
| GEN. MDSE. | 34 | $113,325 |
| FOOD | 23 | $65,122 |
| MOTOR VEH. | 101 | $123,274 |
| APPAREL | 25 | $21,919 |
| HOME FURN. | | |
| EAT DRINK | 96 | $160,575 |
| SPECIALTY | 231 | $47,958 |
| SERVICES | 456 | $160,406 |
| WHOLESALE | 143 | $176,818 |
| MISC. | 196 | $295,302 |
| * TOTAL * | 1,403 | $1,413,897 |

| ADAMS | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | |
| BLDG. MTL. | | |
| GEN. MDSE. | 28 | $77,069 |
| FOOD | | |
| MOTOR VEH. | 59 | $66,797 |
| APPAREL | | |
| HOME FURN. | | |
| EAT DRINK | 77 | $56,560 |
| SPECIALTY | 127 | $62,732 |
| SERVICES | 231 | $65,505 |
| WHOLESALE | 73 | $41,209 |
| MISC. | 170 | $311,633 |
| * TOTAL * | 765 | $681,505 |

| ALLAMAKEE | WAUKON* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 54 | $443,119 | 54 | $443,119 |
| BLDG. MTL. | 22 | $77,876 | 60 | $83,506 | 82 | $161,382 |
| GEN. MDSE. | | | 25 | $36,743 | 25 | $36,743 |
| FOOD | | | 35 | $74,516 | 35 | $74,516 |
| MOTOR VEH. | 66 | $145,597 | 75 | $66,208 | 141 | $211,805 |
| APPAREL | 34 | $55,217 | | | 34 | $55,217 |
| HOME FURN. | 21 | $30,582 | | | 21 | $30,582 |
| EAT DRINK | 55 | $88,599 | 131 | $133,950 | 186 | $222,549 |
| SPECIALTY | 116 | $94,245 | 223 | $55,775 | 339 | $150,020 |
| SERVICES | 249 | $103,561 | 482 | $119,876 | 731 | $223,437 |
| WHOLESALE | 55 | $99,146 | 118 | $120,669 | 173 | $219,815 |
| MISC. | 137 | $475,568 | 226 | $80,121 | 363 | $555,689 |
| * TOTAL * | 755 | $1,170,391 | 1,429 | $1,214,483 | 2,184 | $2,384,874 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| APPANOOSE | CENTERVILLE* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 25 | $238,890 | 25 | $144,403 | 50 | $383,293 |
| BLDG. MTL. | 25 | $110,657 | 26 | $20,395 | 51 | $131,052 |
| GEN. MDSE. | 34 | $346,865 | | | 34 | $346,865 |
| FOOD | 42 | $264,710 | 22 | $16,241 | 64 | $280,951 |
| MOTOR VEH. | 57 | $125,691 | 71 | $21,211 | 128 | $146,902 |
| APPAREL | 41 | $70,589 | | | 41 | $70,589 |
| HOME FURN. | 52 | $80,542 | | | 52 | $80,542 |
| EAT DRINK | 85 | $155,285 | 74 | $36,726 | 159 | $192,011 |
| SPECIALTY | 213 | $135,023 | 165 | $28,217 | 378 | $163,240 |
| SERVICES | 332 | $156,739 | 308 | $44,306 | 640 | $201,045 |
| WHOLESALE | 68 | $140,595 | 68 | $38,023 | 136 | $178,618 |
| MISC. | 95 | $96,960 | 123 | $52,101 | 218 | $149,061 |
| * TOTAL * | 1,069 | $1,922,546 | 882 | $401,623 | 1,951 | $2,324,169 |

| AUDUBON | AUDUBON* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 39 | $16,108 | 39 | $16,108 |
| BLDG. MTL. | 25 | $59,018 | | | 25 | $59,018 |
| GEN. MDSE. | | | | | | |
| FOOD | | | | | | |
| MOTOR VEH. | 25 | $49,487 | 25 | $24,517 | 50 | $74,004 |
| APPAREL | | | | | | |
| HOME FURN. | 25 | $73,938 | | | 25 | $73,938 |
| EAT DRINK | 44 | $48,000 | 61 | $30,282 | 105 | $78,282 |
| SPECIALTY | 74 | $43,788 | 102 | $10,385 | 176 | $54,173 |
| SERVICES | 190 | $98,778 | 177 | $50,969 | 367 | $149,747 |
| WHOLESALE | 67 | $63,003 | 78 | $31,557 | 145 | $94,560 |
| MISC. | 148 | $334,767 | 127 | $63,940 | 275 | $398,707 |
| * TOTAL * | 598 | $770,779 | 609 | $227,758 | 1,207 | $998,537 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| BENTON | BELLE PLAINE | | VINTON* | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | | | 82 | $150,060 |
| BLDG. MTL. | | | | | 67 | $73,973 |
| GEN. MDSE. | | | | | | |
| FOOD | | | | | 38 | $62,702 |
| MOTOR VEH. | 36 | $80,779 | 63 | $70,773 | 96 | $139,553 |
| APPAREL | | | 20 | $54,687 | | |
| HOME FURN. | | | 26 | $82,960 | 30 | $31,062 |
| EAT DRINK | 38 | $51,286 | 72 | $131,542 | 102 | $60,750 |
| SPECIALTY | 67 | $17,612 | 150 | $84,360 | 285 | $57,930 |
| SERVICES | 159 | $60,797 | 293 | $110,898 | 559 | $139,706 |
| WHOLESALE | 36 | $21,781 | 54 | $66,071 | 216 | $128,172 |
| MISC. | 103 | $347,206 | 198 | $772,950 | 265 | $162,337 |
| * TOTAL * | 439 | $579,461 | 876 | $1,374,241 | 1,740 | $1,006,245 |

| BENTON | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 82 | $150,060 |
| BLDG. MTL. | 67 | $73,973 |
| GEN. MDSE. | | |
| FOOD | 38 | $62,702 |
| MOTOR VEH. | 195 | $291,105 |
| APPAREL | 20 | $54,687 |
| HOME FURN. | 56 | $114,022 |
| EAT DRINK | 212 | $243,578 |
| SPECIALTY | 502 | $159,902 |
| SERVICES | 1,011 | $311,401 |
| WHOLESALE | 306 | $216,024 |
| MISC. | 566 | $1,282,493 |
| * TOTAL * | 3,055 | $2,959,947 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| BLACK HAWK | WATERLOO* | | CEDAR FALLS | | EVANSDALE | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 76 | $3,152,080 | 35 | $956,015 | | |
| BLDG. MTL. | 174 | $1,401,017 | 53 | $420,776 | | |
| GEN. MDSE. | 119 | $3,727,872 | 59 | $1,905,545 | | |
| FOOD | 173 | $1,311,809 | 98 | $463,000 | | |
| MOTOR VEH. | 411 | $1,210,719 | 172 | $505,118 | | |
| APPAREL | 225 | $934,153 | 165 | $453,038 | | |
| HOME FURN. | 272 | $823,361 | 145 | $435,604 | | |
| EAT DRINK | 634 | $1,922,445 | 370 | $1,284,727 | 42 | $98,573 |
| SPECIALTY | 1,616 | $1,566,881 | 886 | $804,213 | 83 | $8,326 |
| SERVICES | 2,423 | $3,345,706 | 1,125 | $1,272,553 | 138 | $61,012 |
| WHOLESALE | 595 | $2,566,593 | 243 | $587,904 | 21 | $4,243 |
| MISC. | 928 | $1,758,449 | 349 | $655,148 | 104 | $145,038 |
| * TOTAL * | 7,646 | $23,721,085 | 3,700 | $9,743,641 | 388 | $317,192 |

| BLACK HAWK | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 51 | $146,738 | 162 | $4,254,833 |
| BLDG. MTL. | 51 | $171,042 | 278 | $1,992,835 |
| GEN. MDSE. | | | 178 | $5,633,417 |
| FOOD | 23 | $57,875 | 294 | $1,832,684 |
| MOTOR VEH. | 87 | $116,069 | 670 | $1,831,906 |
| APPAREL | | | 390 | $1,387,191 |
| HOME FURN. | 39 | $41,804 | 456 | $1,300,769 |
| EAT DRINK | 104 | $101,486 | 1,150 | $3,407,231 |
| SPECIALTY | 294 | $39,638 | 2,879 | $2,419,058 |
| SERVICES | 423 | $165,095 | 4,109 | $4,844,366 |
| WHOLESALE | 132 | $158,467 | 991 | $3,317,207 |
| MISC. | 336 | $174,915 | 1,717 | $2,733,550 |
| * TOTAL * | 1,540 | $1,173,129 | 13,274 | $34,955,047 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| BOONE | BOONE* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 24 | $555,791 | 58 | $254,033 | 82 | $809,824 |
| BLDG. MTL. | 48 | $193,373 | 41 | $42,461 | 89 | $235,834 |
| GEN. MDSE. | 35 | $435,990 | | | 35 | $435,990 |
| FOOD | 36 | $283,811 | 24 | $75,267 | 60 | $359,078 |
| MOTOR VEH. | 100 | $267,142 | 79 | $91,744 | 179 | $358,886 |
| APPAREL | 46 | $56,930 | | | 46 | $56,930 |
| HOME FURN. | 53 | $306,294 | 34 | $19,777 | 87 | $326,071 |
| EAT DRINK | 121 | $335,292 | 69 | $45,570 | 190 | $380,862 |
| SPECIALTY | 309 | $198,313 | 263 | $29,881 | 572 | $228,194 |
| SERVICES | 595 | $308,244 | 384 | $93,777 | 979 | $402,021 |
| WHOLESALE | 112 | $178,632 | 115 | $66,448 | 227 | $245,080 |
| MISC. | 169 | $162,719 | 266 | $414,916 | 435 | $577,635 |
| * TOTAL * | 1,648 | $3,282,531 | 1,333 | $1,133,874 | 2,981 | $4,416,405 |

| BREMER | WAVERLY* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 66 | $196,756 | 66 | $196,756 |
| BLDG. MTL. | | | 57 | $140,405 | 57 | $140,405 |
| GEN. MDSE. | 33 | $512,429 | 44 | $96,493 | 77 | $608,922 |
| FOOD | | | 41 | $98,261 | 41 | $98,261 |
| MOTOR VEH. | 80 | $169,277 | 96 | $129,525 | 176 | $298,802 |
| APPAREL | 49 | $92,122 | | | 49 | $92,122 |
| HOME FURN. | 40 | $81,077 | 56 | $21,528 | 96 | $102,605 |
| EAT DRINK | 88 | $268,235 | 102 | $91,963 | 190 | $360,198 |
| SPECIALTY | 200 | $193,512 | 326 | $64,159 | 526 | $257,671 |
| SERVICES | 384 | $471,984 | 622 | $229,552 | 1,006 | $701,536 |
| WHOLESALE | 94 | $66,086 | 191 | $238,227 | 285 | $304,313 |
| MISC. | 173 | $632,266 | 292 | $149,682 | 465 | $781,948 |
| * TOTAL * | 1,141 | $2,486,988 | 1,893 | $1,456,551 | 3,034 | $3,943,539 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| BUCHANAN | INDEPENDENCE* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $412,401 | 61 | $156,139 | 81 | $568,540 |
| BLDG. MTL. | 37 | $114,649 | 55 | $145,307 | 92 | $259,956 |
| GEN. MDSE. | 29 | $522,325 | 24 | $45,772 | 53 | $568,097 |
| FOOD | 24 | $195,696 | 26 | $28,627 | 50 | $224,323 |
| MOTOR VEH. | 69 | $128,218 | 112 | $175,086 | 181 | $303,304 |
| APPAREL | | | | | | |
| HOME FURN. | 31 | $47,317 | 40 | $22,635 | 71 | $69,952 |
| EAT DRINK | 86 | $170,892 | 125 | $105,760 | 211 | $276,652 |
| SPECIALTY | 182 | $116,473 | 352 | $65,449 | 534 | $181,922 |
| SERVICES | 303 | $133,313 | 644 | $147,985 | 947 | $281,298 |
| WHOLESALE | 66 | $156,024 | 235 | $152,554 | 301 | $308,578 |
| MISC. | 138 | $89,550 | 249 | $81,014 | 387 | $170,564 |
| * TOTAL * | 985 | $2,086,858 | 1,923 | $1,126,328 | 2,908 | $3,213,186 |

| BUENA VISTA | STORM LAKE* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 33 | $470,838 | 53 | $140,063 | 86 | $610,901 |
| BLDG. MTL. | | | 60 | $266,162 | 60 | $266,162 |
| GEN. MDSE. | 45 | $496,582 | 32 | $65,361 | 77 | $561,943 |
| FOOD | 28 | $262,679 | | | 28 | $262,679 |
| MOTOR VEH. | 105 | $275,986 | 51 | $32,025 | 156 | $308,011 |
| APPAREL | 70 | $179,220 | | | 70 | $179,220 |
| HOME FURN. | 91 | $100,252 | 42 | $83,684 | 133 | $183,936 |
| EAT DRINK | 115 | $370,364 | 89 | $66,032 | 204 | $436,396 |
| SPECIALTY | 264 | $430,613 | 266 | $74,038 | 530 | $504,651 |
| SERVICES | 514 | $343,724 | 461 | $126,747 | 975 | $470,471 |
| WHOLESALE | 115 | $256,724 | 157 | $155,141 | 272 | $411,865 |
| MISC. | 212 | $335,080 | 244 | $111,942 | 456 | $447,022 |
| * TOTAL * | 1,592 | $3,522,062 | 1,455 | $1,121,195 | 3,047 | $4,643,257 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| BUTLER | COUNTY | TOTAL |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 122 | $531,900 |
| BLDG. MTL. | 100 | $188,430 |
| GEN. MDSE. | 57 | $152,672 |
| FOOD | 63 | $54,924 |
| MOTOR VEH. | 117 | $95,268 |
| APPAREL | 29 | $15,301 |
| HOME FURN. | 78 | $66,195 |
| EAT DRINK | 154 | $137,394 |
| SPECIALTY | 322 | $62,466 |
| SERVICES | 826 | $242,468 |
| WHOLESALE | 248 | $167,393 |
| MISC. | 266 | $92,388 |
| * TOTAL * | 2,382 | $1,806,799 |

| CALHOUN | COUNTY | TOTAL |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 75 | $497,710 |
| BLDG. MTL. | 59 | $94,434 |
| GEN. MDSE. | 43 | $89,528 |
| FOOD | 48 | $117,406 |
| MOTOR VEH. | 83 | $81,139 |
| APPAREL | | |
| HOME FURN. | 85 | $50,168 |
| EAT DRINK | 103 | $93,471 |
| SPECIALTY | 305 | $90,424 |
| SERVICES | 637 | $224,109 |
| WHOLESALE | 212 | $162,450 |
| MISC. | 285 | $121,046 |
| * TOTAL * | 1,935 | $1,621,885 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| CARROLL | CARROLL* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $612,922 | 101 | $198,598 | 121 | $811,520 |
| BLDG. MTL. | 42 | $238,567 | 69 | $202,744 | 111 | $441,311 |
| GEN. MDSE. | 40 | $694,089 | 33 | $56,484 | 73 | $750,573 |
| FOOD | | | 38 | $43,626 | 38 | $43,626 |
| MOTOR VEH. | 85 | $253,577 | 107 | $109,295 | 192 | $362,872 |
| APPAREL | 82 | $199,785 | | | 82 | $199,785 |
| HOME FURN. | 73 | $191,624 | 43 | $28,801 | 116 | $220,425 |
| EAT DRINK | 113 | $293,635 | 149 | $135,177 | 262 | $428,812 |
| SPECIALTY | 282 | $366,564 | 219 | $47,372 | 501 | $413,936 |
| SERVICES | 528 | $492,299 | 464 | $181,704 | 992 | $674,003 |
| WHOLESALE | 169 | $400,816 | 248 | $199,021 | 417 | $599,837 |
| MISC. | 217 | $428,264 | 252 | $197,781 | 469 | $626,045 |
| * TOTAL * | 1,651 | $4,172,142 | 1,723 | $1,400,603 | 3,374 | $5,572,745 |

| CASS | ATLANTIC* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 73 | $89,388 | 73 | $89,388 |
| BLDG. MTL. | 26 | $116,499 | 22 | $35,284 | 48 | $151,783 |
| GEN. MDSE. | 40 | $467,442 | 30 | $45,497 | 70 | $512,939 |
| FOOD | 32 | $233,667 | 31 | $55,415 | 63 | $289,082 |
| MOTOR VEH. | 101 | $138,781 | 84 | $75,633 | 185 | $214,414 |
| APPAREL | 65 | $117,960 | | | 65 | $117,960 |
| HOME FURN. | 47 | $63,651 | 38 | $8,206 | 85 | $71,857 |
| EAT DRINK | 87 | $240,059 | 92 | $77,328 | 179 | $317,387 |
| SPECIALTY | 257 | $207,171 | 192 | $37,300 | 449 | $244,471 |
| SERVICES | 410 | $246,307 | 374 | $114,767 | 784 | $361,074 |
| WHOLESALE | 131 | $252,837 | 160 | $67,396 | 291 | $320,233 |
| MISC. | 206 | $518,273 | 207 | $59,727 | 413 | $578,000 |
| * TOTAL * | 1,402 | $2,602,647 | 1,303 | $665,941 | 2,705 | $3,268,588 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| CEDAR | TIPTON* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 54 | $74,373 | 54 | $74,373 |
| BLDG. MTL. | 20 | $47,757 | 34 | $46,408 | 54 | $94,165 |
| GEN. MDSE. | | | 20 | $70,335 | 20 | $70,335 |
| FOOD | | | 31 | $63,218 | 31 | $63,218 |
| MOTOR VEH. | 40 | $72,451 | 128 | $97,041 | 168 | $169,492 |
| APPAREL | 29 | $37,305 | | | 29 | $37,305 |
| HOME FURN. | 20 | $49,193 | 44 | $25,432 | 64 | $74,625 |
| EAT DRINK | 35 | $43,016 | 145 | $186,614 | 180 | $229,630 |
| SPECIALTY | 120 | $51,822 | 354 | $74,983 | 474 | $126,805 |
| SERVICES | 214 | $79,731 | 585 | $162,897 | 799 | $242,628 |
| WHOLESALE | 47 | $76,462 | 205 | $264,430 | 252 | $340,892 |
| MISC. | 129 | $497,966 | 342 | $152,014 | 471 | $649,980 |
| * TOTAL * | 654 | $955,703 | 1,942 | $1,217,745 | 2,596 | $2,173,448 |

| CERRO GORDO | MASON CITY* | | CLEAR LAKE | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 45 | $1,483,000 | 21 | $254,899 | 52 | $45,525 |
| BLDG. MTL. | 74 | $394,489 | 31 | $103,795 | 24 | $88,538 |
| GEN. MDSE. | 70 | $3,161,222 | 40 | $76,536 | | |
| FOOD | 56 | $703,281 | | | | |
| MOTOR VEH. | 225 | $512,420 | 82 | $133,591 | 71 | $130,604 |
| APPAREL | 163 | $501,906 | 22 | $29,998 | | |
| HOME FURN. | 150 | $429,975 | 61 | $39,101 | | |
| EAT DRINK | 361 | $1,058,472 | 135 | $364,400 | 90 | $81,301 |
| SPECIALTY | 820 | $987,364 | 223 | $140,012 | 203 | $44,070 |
| SERVICES | 1,270 | $1,300,108 | 393 | $301,604 | 324 | $105,914 |
| WHOLESALE | 382 | $1,359,545 | 78 | $81,747 | 127 | $43,946 |
| MISC. | 500 | $493,755 | 130 | $395,355 | 289 | $117,224 |
| * TOTAL * | 4,116 | $12,385,537 | 1,216 | $1,921,038 | 1,180 | $657,122 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| CERRO GORDO | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 118 | $1,783,424 |
| BLDG. MTL. | 129 | $586,822 |
| GEN. MDSE. | 110 | $3,237,758 |
| FOOD | 56 | $703,281 |
| MOTOR VEH. | 378 | $776,615 |
| APPAREL | 185 | $531,904 |
| HOME FURN. | 211 | $469,076 |
| EAT DRINK | 586 | $1,504,173 |
| SPECIALTY | 1,246 | $1,171,446 |
| SERVICES | 1,987 | $1,707,626 |
| WHOLESALE | 587 | $1,485,238 |
| MISC. | 919 | $1,006,334 |
| * TOTAL * | 6,512 | $14,963,697 |

| CHEROKEE | CHEROKEE* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 58 | $85,889 | 58 | $85,889 |
| BLDG. MTL. | 23 | $32,933 | 22 | $124,120 | 45 | $157,053 |
| GEN. MDSE. | 24 | $295,277 | 20 | $36,004 | 44 | $331,281 |
| FOOD | 24 | $201,313 | | | 24 | $201,313 |
| MOTOR VEH. | 70 | $171,939 | 52 | $32,518 | 122 | $204,457 |
| APPAREL | 45 | $111,267 | | | 45 | $111,267 |
| HOME FURN. | 37 | $70,711 | 28 | $9,515 | 65 | $80,226 |
| EAT DRINK | 79 | $174,713 | 52 | $37,629 | 131 | $212,342 |
| SPECIALTY | 179 | $176,423 | 199 | $60,239 | 378 | $236,662 |
| SERVICES | 425 | $204,366 | 394 | $95,258 | 819 | $299,624 |
| WHOLESALE | 91 | $151,469 | 138 | $49,452 | 229 | $200,921 |
| MISC. | 148 | $422,262 | 208 | $102,391 | 356 | $524,653 |
| * TOTAL * | 1,145 | $2,012,673 | 1,171 | $633,015 | 2,316 | $2,645,688 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| CHICKASAW | NEW HAMPTON* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 51 | $116,411 | 51 | $116,411 |
| BLDG. MTL. | 20 | $56,888 | 48 | $67,215 | 68 | $124,103 |
| GEN. MDSE. | 26 | $88,751 | | | 26 | $88,751 |
| FOOD | | | 26 | $31,744 | 26 | $31,744 |
| MOTOR VEH. | 89 | $130,530 | 85 | $47,756 | 174 | $178,286 |
| APPAREL | 25 | $32,556 | | | 25 | $32,556 |
| HOME FURN. | 38 | $71,618 | 30 | $15,839 | 68 | $87,457 |
| EAT DRINK | 62 | $132,678 | 84 | $77,673 | 146 | $210,351 |
| SPECIALTY | 153 | $86,857 | 206 | $40,749 | 359 | $127,606 |
| SERVICES | 218 | $190,321 | 422 | $110,832 | 640 | $301,153 |
| WHOLESALE | 95 | $131,612 | 148 | $111,170 | 243 | $242,782 |
| MISC. | 109 | $267,158 | 230 | $116,953 | 339 | $384,111 |
| * TOTAL * | 835 | $1,188,969 | 1,330 | $736,342 | 2,165 | $1,925,311 |

| CLARKE | OSCEOLA* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 21 | $12,723 | 21 | $12,723 |
| BLDG. MTL. | 26 | $132,791 | | | 26 | $132,791 |
| GEN. MDSE. | | | | | | |
| FOOD | | | | | | |
| MOTOR VEH. | 68 | $84,922 | 25 | $2,721 | 93 | $87,643 |
| APPAREL | | | | | | |
| HOME FURN. | 32 | $14,258 | | | 32 | $14,258 |
| EAT DRINK | 81 | $195,063 | 25 | $13,542 | 106 | $208,605 |
| SPECIALTY | 139 | $95,372 | 86 | $26,335 | 225 | $121,707 |
| SERVICES | 280 | $117,685 | 142 | $37,711 | 422 | $155,396 |
| WHOLESALE | 47 | $20,055 | 32 | $5,385 | 79 | $25,440 |
| MISC. | 146 | $778,547 | 86 | $60,560 | 232 | $839,107 |
| * TOTAL * | 819 | $1,438,693 | 417 | $158,977 | 1,236 | $1,597,670 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| CLAY | SPENCER* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 35 | $412,691 | 80 | $48,835 | 115 | $461,526 |
| BLDG. MTL. | 49 | $153,138 | 36 | $44,850 | 85 | $197,988 |
| GEN. MDSE. | 37 | $841,355 | | | 37 | $841,355 |
| FOOD | 41 | $333,825 | | | 41 | $333,825 |
| MOTOR VEH. | 101 | $495,499 | 41 | $28,032 | 142 | $523,531 |
| APPAREL | 92 | $242,181 | | | 92 | $242,131 |
| HOME FURN. | 108 | $285,632 | | | 108 | $285,632 |
| EAT DRINK | 177 | $362,358 | 50 | $30,294 | 227 | $392,652 |
| SPECIALTY | 382 | $380,192 | 193 | $24,786 | 575 | $404,978 |
| SERVICES | 603 | $540,836 | 256 | $42,440 | 859 | $583,276 |
| WHOLESALE | 163 | $209,321 | 131 | $90,692 | 294 | $300,013 |
| MISC. | 204 | $231,797 | 157 | $118,085 | 361 | $349,882 |
| * TOTAL * | 1,992 | $4,488,825 | 944 | $428,014 | 2,936 | $4,916,839 |

| CLAYTON | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 138 | $390,739 |
| BLDG. MTL. | 103 | $284,541 |
| GEN. MDSE. | 74 | $113,727 |
| FOOD | 56 | $145,390 |
| MOTOR VEH. | 202 | $207,419 |
| APPAREL | 48 | $52,952 |
| HOME FURN. | 67 | $60,778 |
| EAT DRINK | 271 | $249,815 |
| SPECIALTY | 532 | $174,632 |
| SERVICES | 1,004 | $277,395 |
| WHOLESALE | 357 | $321,713 |
| MISC. | 338 | $156,255 |
| * TOTAL * | 3,190 | $2,435,356 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| CLINTON<br>CLASS | CLINTON*<br>NO. OF BUS. | COMPUTED TAX | DE WITT<br>NO. OF BUS. | COMPUTED TAX | CAMANCHE<br>NO. OF BUS. | COMPUTED TAX |
|---|---|---|---|---|---|---|
| UTILITIES | 44 | $1,460,007 | 20 | $305,690 | | |
| BLDG. MTL. | 55 | $341,604 | | | | |
| GEN. MDSE. | 83 | $1,584,359 | | | | |
| FOOD | 68 | $571,037 | | | | |
| MOTOR VEH. | 165 | $682,634 | 48 | $79,825 | | |
| APPAREL | 70 | $155,767 | 23 | $24,247 | | |
| HOME FURN. | 121 | $309,279 | 27 | $55,776 | | |
| EAT DRINK | 354 | $950,941 | 70 | $125,757 | 33 | $25,288 |
| SPECIALTY | 619 | $816,247 | 99 | $87,508 | 63 | $6,614 |
| SERVICES | 1,270 | $985,842 | 260 | $104,071 | 152 | $105,565 |
| WHOLESALE | 202 | $357,476 | 75 | $140,942 | | |
| MISC. | 325 | $649,007 | 117 | $298,747 | 82 | $89,461 |
| * TOTAL * | 3,376 | $8,864,200 | 739 | $1,222,563 | 330 | $226,928 |

| CLINTON<br>CLASS | OTHER<br>NO. OF BUS. | COMPUTED TAX | COUNTY TOTAL<br>NO. OF BUS. | COMPUTED TAX |
|---|---|---|---|---|
| UTILITIES | 88 | $63,757 | 152 | $1,829,454 |
| BLDG. MTL. | 53 | $68,313 | 108 | $409,917 |
| GEN. MDSE. | 29 | $36,752 | 112 | $1,621,111 |
| FOOD | 20 | $9,309 | 88 | $580,346 |
| MOTOR VEH. | 77 | $60,458 | 290 | $822,917 |
| APPAREL | | | 93 | $180,014 |
| HOME FURN. | 26 | $6,819 | 174 | $371,874 |
| EAT DRINK | 125 | $81,435 | 582 | $1,183,421 |
| SPECIALTY | 263 | $56,717 | 1,044 | $967,086 |
| SERVICES | 509 | $151,965 | 2,191 | $1,347,443 |
| WHOLESALE | 155 | $111,827 | 432 | $610,245 |
| MISC. | 245 | $137,849 | 769 | $1,175,064 |
| * TOTAL * | 1,590 | $785,201 | 6,035 | $11,098,892 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| CRAWFORD | DENISON* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $365,322 | 71 | $75,230 | 91 | $440,552 |
| BLDG. MTL. | 41 | $124,774 | 43 | $45,285 | 84 | $170,059 |
| GEN. MDSE. | 22 | $316,464 | 20 | $24,683 | 42 | $341,147 |
| FOOD | 30 | $258,385 | | | 30 | $258,385 |
| MOTOR VEH. | 89 | $242,295 | 59 | $55,035 | 148 | $297,330 |
| APPAREL | 50 | $81,877 | | | 50 | $81,877 |
| HOME FURN. | 62 | $24,816 | | | 62 | $24,816 |
| EAT DRINK | 132 | $249,884 | 102 | $91,804 | 234 | $341,688 |
| SPECIALTY | 192 | $195,031 | 169 | $31,147 | 361 | $226,178 |
| SERVICES | 370 | $194,858 | 549 | $141,987 | 919 | $336,845 |
| WHOLESALE | 107 | $98,952 | 160 | $129,478 | 267 | $228,430 |
| MISC. | 115 | $118,711 | 196 | $83,069 | 311 | $201,780 |
| * TOTAL * | 1,230 | $2,271,369 | 1,369 | $677,718 | 2,599 | $2,949,087 |

| DALLAS | PERRY | | ADEL* | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | | | 108 | $171,512 |
| BLDG. MTL. | | | | | 52 | $52,811 |
| GEN. MDSE. | 30 | $276,808 | | | 48 | $170,280 |
| FOOD | | | | | 34 | $19,320 |
| MOTOR VEH. | 63 | $80,430 | 46 | $79,332 | 112 | $103,019 |
| APPAREL | 29 | $65,066 | | | | |
| HOME FURN. | 21 | $34,384 | 22 | $53,279 | 37 | $47,851 |
| EAT DRINK | 64 | $139,654 | 45 | $48,661 | 129 | $124,460 |
| SPECIALTY | 199 | $112,131 | 46 | $8,556 | 438 | $194,299 |
| SERVICES | 375 | $161,478 | 161 | $94,915 | 696 | $433,214 |
| WHOLESALE | 72 | $149,965 | 48 | $66,495 | 206 | $132,326 |
| MISC. | 159 | $663,107 | 84 | $256,508 | 340 | $415,349 |
| * TOTAL * | 1,012 | $1,683,023 | 452 | $607,746 | 2,200 | $1,864,441 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| DALLAS | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 108 | $171,512 |
| BLDG. MTL. | 52 | $52,811 |
| GEN. MDSE. | 78 | $447,088 |
| FOOD | 34 | $19,320 |
| MOTOR VEH. | 221 | $262,781 |
| APPAREL | 29 | $65,066 |
| HOME FURN. | 80 | $135,514 |
| EAT DRINK | 238 | $312,775 |
| SPECIALTY | 683 | $314,986 |
| SERVICES | 1,232 | $689,607 |
| WHOLESALE | 326 | $348,786 |
| MISC. | 583 | $1,334,964 |
| * TOTAL * | 3,664 | $4,155,210 |

| DAVIS | BLOOMFIELD* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | | | | |
| BLDG. MTL. | | | 20 | $17,825 | 20 | $17,825 |
| GEN. MDSE. | 21 | $51,955 | 24 | $7,420 | 45 | $59,375 |
| FOOD | | | | | | |
| MOTOR VEH. | 49 | $62,327 | 47 | $33,854 | 96 | $96,181 |
| APPAREL | | | | | | |
| HOME FURN. | | | | | | |
| EAT DRINK | 40 | $68,193 | | | 40 | $68,193 |
| SPECIALTY | 82 | $53,683 | 180 | $30,534 | 262 | $84,217 |
| SERVICES | 197 | $103,427 | 164 | $37,497 | 361 | $140,924 |
| WHOLESALE | 31 | $94,268 | 94 | $21,144 | 125 | $115,412 |
| MISC. | 137 | $431,627 | 154 | $56,987 | 291 | $488,614 |
| * TOTAL * | 557 | $865,480 | 683 | $205,261 | 1,240 | $1,070,741 |

## RETAIL SALES TAX BY
## COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| DECATUR | LAMONI | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 40 | $115,166 | 40 | $115,166 |
| BLDG. MTL. | | | 33 | $41,337 | 33 | $41,337 |
| GEN. MDSE. | | | 24 | $66,663 | 24 | $66,663 |
| FOOD | | | | | | |
| MOTOR VEH. | | | 72 | $35,387 | 72 | $35,387 |
| APPAREL | | | 20 | $8,274 | 20 | $8,274 |
| HOME FURN. | | | | | | |
| EAT DRINK | 33 | $44,446 | 68 | $51,627 | 101 | $96,073 |
| SPECIALTY | 55 | $20,604 | 191 | $40,362 | 246 | $60,966 |
| SERVICES | 113 | $39,221 | 232 | $56,442 | 345 | $95,663 |
| WHOLESALE | 24 | $23,137 | 82 | $31,205 | 106 | $54,342 |
| MISC. | 122 | $184,772 | 106 | $81,189 | 228 | $265,961 |
| * TOTAL * | 347 | $312,180 | 868 | $527,652 | 1,215 | $839,832 |

| DELAWARE | MANCHESTER* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 44 | $46,361 | 44 | $46,361 |
| BLDG. MTL. | | | 43 | $128,054 | 43 | $128,054 |
| GEN. MDSE. | | | 39 | $44,724 | 39 | $44,724 |
| FOOD | 21 | $152,762 | 24 | $29,373 | 45 | $182,135 |
| MOTOR VEH. | 56 | $151,540 | 63 | $27,234 | 119 | $178,774 |
| APPAREL | 44 | $72,790 | | | 44 | $72,790 |
| HOME FURN. | | | 35 | $33,062 | 35 | $33,062 |
| EAT DRINK | 68 | $135,617 | 113 | $76,091 | 181 | $211,708 |
| SPECIALTY | 145 | $124,265 | 189 | $38,288 | 334 | $162,553 |
| SERVICES | 283 | $111,809 | 488 | $147,586 | 771 | $259,395 |
| WHOLESALE | 84 | $152,400 | 191 | $211,007 | 275 | $363,407 |
| MISC. | 163 | $799,551 | 220 | $105,629 | 383 | $905,180 |
| * TOTAL * | 864 | $1,700,734 | 1,449 | $887,409 | 2,313 | $2,588,143 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 199[illegible]

| DES MOINES | BURLINGTON* | | WEST BURLINGTON | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 36 | $1,327,551 | | | 21 | $47,866 |
| BLDG. MTL. | 56 | $227,520 | | | 29 | $86,631 |
| GEN. MDSE. | 66 | $2,074,240 | | | | |
| FOOD | 94 | $635,740 | | | 29 | $48,331 |
| MOTOR VEH. | 164 | $366,210 | 24 | $81,910 | 102 | $219,294 |
| APPAREL | 71 | $201,197 | 78 | $262,900 | | |
| HOME FURN. | 164 | $371,599 | 30 | $107,079 | | |
| EAT DRINK | 326 | $1,070,946 | 52 | $85,699 | 50 | $43,550 |
| SPECIALTY | 647 | $706,195 | 102 | $265,853 | 273 | $74,268 |
| SERVICES | 986 | $750,918 | 190 | $171,940 | 382 | $84,428 |
| WHOLESALE | 233 | $884,392 | 50 | $271,418 | 119 | $217,607 |
| MISC. | 375 | $388,323 | 90 | $582,857 | 282 | $184,707 |
| * TOTAL * | 3,218 | $9,004,831 | 616 | $1,829,656 | 1,287 | $1,006,682 |

| DES MOINES | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 57 | $1,375,417 |
| BLDG. MTL. | 85 | $314,151 |
| GEN. MDSE. | 66 | $2,074,240 |
| FOOD | 123 | $684,071 |
| MOTOR VEH. | 290 | $667,414 |
| APPAREL | 149 | $464,097 |
| HOME FURN. | 194 | $478,678 |
| EAT DRINK | 428 | $1,200,195 |
| SPECIALTY | 1,022 | $1,046,316 |
| SERVICES | 1,558 | $1,007,286 |
| WHOLESALE | 402 | $1,373,417 |
| MISC. | 747 | $1,155,887 |
| * TOTAL * | 5,121 | $11,841,169 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| DICKINSON | SPIRIT LAKE* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 36 | $454,168 | 105 | $207,370 | 141 | $661,538 |
| BLDG. MTL. | 25 | $219,008 | 42 | $64,533 | 67 | $283,541 |
| GEN. MDSE. | 24 | $308,715 | 27 | $112,286 | 51 | $421,001 |
| FOOD | | | 31 | $60,037 | 31 | $60,037 |
| MOTOR VEH. | 52 | $187,138 | 81 | $377,471 | 133 | $564,609 |
| APPAREL | 32 | $81,169 | 64 | $37,116 | 96 | $118,285 |
| HOME FURN. | 55 | $61,908 | 66 | $46,260 | 121 | $108,168 |
| EAT DRINK | 91 | $162,429 | 233 | $392,473 | 324 | $554,902 |
| SPECIALTY | 244 | $257,830 | 472 | $250,288 | 716 | $508,118 |
| SERVICES | 281 | $171,855 | 629 | $693,830 | 910 | $865,685 |
| WHOLESALE | 30 | $15,924 | 128 | $83,947 | 158 | $99,871 |
| MISC. | 145 | $303,137 | 316 | $191,615 | 461 | $494,752 |
| * TOTAL * | 1,015 | $2,223,281 | 2,194 | $2,517,226 | 3,209 | $4,740,507 |

| DUBUQUE | DUBUQUE* | | DYERSVILLE | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 96 | $2,399,655 | | | 101 | $154,720 |
| BLDG. MTL. | 169 | $1,489,287 | | | 74 | $158,542 |
| GEN. MDSE. | 114 | $3,850,899 | 33 | $125,682 | 49 | $88,075 |
| FOOD | 175 | $1,174,924 | | | 36 | $39,749 |
| MOTOR VEH. | 297 | $911,548 | 34 | $71,452 | 99 | $238,490 |
| APPAREL | 260 | $851,665 | 23 | $27,717 | | |
| HOME FURN. | 272 | $702,229 | 36 | $56,178 | 36 | $43,559 |
| EAT DRINK | 744 | $2,007,709 | 51 | $121,589 | 220 | $259,809 |
| SPECIALTY | 1,429 | $1,410,917 | 104 | $97,501 | 263 | $112,347 |
| SERVICES | 2,250 | $2,849,449 | 227 | $189,243 | 687 | $261-827 |
| WHOLESALE | 505 | $1,575,766 | 66 | $100,438 | 279 | $249,593 |
| MISC. | 684 | $1,028,384 | 109 | $450,022 | 355 | $132,955 |
| * TOTAL * | 6,995 | $20,252,432 | 683 | $1,239,822 | 2,199 | $1,739,666 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| DUBUQUE | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 197 | $2,554,375 |
| BLDG. MTL. | 243 | $1,647,829 |
| GEN. MDSE. | 196 | $4,064,656 |
| FOOD | 211 | $1,214,673 |
| MOTOR VEH. | 430 | $1,221,490 |
| APPAREL | 283 | $879,382 |
| HOME FURN. | 344 | $801,966 |
| EAT DRINK | 1,015 | $2,389,107 |
| SPECIALTY | 1,796 | $1,620,765 |
| SERVICES | 3,164 | $3,300,519 |
| WHOLESALE | 850 | $1,925,797 |
| MISC. | 1,148 | $1,611,361 |
| * TOTAL * | 9,877 | $23,231,920 |

| EMMET | ESTHERVILLE* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 24 | $745,949 | 40 | $101,713 | 64 | $847,662 |
| BLDG. MTL. | 25 | $99,335 | 26 | $43,214 | 51 | $142,549 |
| GEN. MDSE. | 45 | $276,177 | | | 45 | $276,177 |
| FOOD | 31 | $164,449 | | | 31 | $164,449 |
| MOTOR VEH. | 58 | $110,103 | 44 | $13,854 | 102 | $123,957 |
| APPAREL | 23 | $64,139 | | | 23 | $64,139 |
| HOME FURN. | 27 | $59,853 | 21 | $9,853 | 48 | $69,706 |
| EAT DRINK | 73 | $151,762 | 64 | $40,458 | 137 | $192,220 |
| SPECIALTY | 200 | $113,172 | 146 | $32,753 | 346 | $145,925 |
| SERVICES | 379 | $190,613 | 212 | $60,699 | 591 | $251,312 |
| WHOLESALE | 83 | $117,452 | 97 | $45,867 | 180 | $163,319 |
| MISC. | 131 | $65,269 | 149 | $66,441 | 280 | $131,710 |
| * TOTAL * | 1,099 | $2,158,273 | 799 | $414,852 | 1,898 | $2,573,125 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| FAYETTE | OELWEIN | | WEST UNION* | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $407,865 | 20 | $196,612 | 78 | $50,514 |
| BLDG. MTL. | | | | | 58 | $106,618 |
| GEN. MDSE. | 35 | $240,641 | | | 52 | $283,343 |
| FOOD | 23 | $144,423 | | | 34 | $41,781 |
| MOTOR VEH. | 62 | $113,141 | 50 | $82,294 | 91 | $97,207 |
| APPAREL | 54 | $58,941 | | | | |
| HOME FURN. | 44 | $47,910 | 21 | $89,033 | 27 | $2,876 |
| EAT DRINK | 104 | $178,842 | 49 | $85,891 | 129 | $80,220 |
| SPECIALTY | 230 | $141,640 | 74 | $53,881 | 231 | $36,148 |
| SERVICES | 331 | $304,776 | 130 | $56,426 | 539 | $152,273 |
| WHOLESALE | 76 | $158,213 | 42 | $80,147 | 211 | $228,397 |
| MISC. | 112 | $101,338 | 111 | $242,843 | 248 | $104,302 |
| * TOTAL * | 1,091 | $1,897,730 | 497 | $887,127 | 1,698 | $1,183,679 |

| FAYETTE | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 118 | $654,991 |
| BLDG. MTL. | 58 | $106,618 |
| GEN. MDSE. | 87 | $523,984 |
| FOOD | 57 | $186,204 |
| MOTOR VEH. | 203 | $292,642 |
| APPAREL | 54 | $58,941 |
| HOME FURN. | 92 | $139,819 |
| EAT DRINK | 282 | $344,953 |
| SPECIALTY | 535 | $231,669 |
| SERVICES | 1,000 | $513,475 |
| WHOLESALE | 329 | $466,757 |
| MISC. | 471 | $448,483 |
| * TOTAL * | 3,286 | $3,968,536 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| FLOYD | CHARLES CITY* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $474,537 | 57 | $103,826 | 77 | $578,363 |
| BLDG. MTL. | | | 33 | $55,950 | 33 | $55,950 |
| GEN. MDSE. | 38 | $423,590 | 24 | $42,486 | 62 | $466,076 |
| FOOD | 33 | $264,132 | 23 | $9,465 | 56 | $273,597 |
| MOTOR VEH. | 82 | $154,254 | 46 | $21,252 | 128 | $175,506 |
| APPAREL | 46 | $72,120 | | | 46 | $72,120 |
| HOME FURN. | 42 | $72,166 | 22 | $2,934 | 64 | $75,100 |
| EAT DRINK | 81 | $220,731 | 65 | $55,121 | 146 | $275,852 |
| SPECIALTY | 208 | $134,761 | 201 | $27,796 | 409 | $162,557 |
| SERVICES | 436 | $229,393 | 407 | $83,776 | 843 | $313,169 |
| WHOLESALE | 105 | $169,292 | 135 | $157,749 | 240 | $327,041 |
| MISC. | 168 | $291,488 | 228 | $47,469 | 396 | $338,957 |
| * TOTAL * | 1,259 | $2,506,464 | 1,241 | $607,824 | 2,500 | $3,114,288 |

| FRANKLIN | HAMPTON* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $427,750 | 54 | $60,237 | 74 | $487,987 |
| BLDG. MTL. | 20 | $115,716 | 26 | $10,885 | 46 | $126,601 |
| GEN. MDSE. | | | | | | |
| FOOD | 24 | $73,305 | | | 24 | $73,305 |
| MOTOR VEH. | 43 | $59,752 | 54 | $50,519 | 97 | $110,271 |
| APPAREL | | | | | | |
| HOME FURN. | 23 | $16,699 | | | 23 | $16,699 |
| EAT DRINK | 53 | $109,888 | 39 | $15,359 | 92 | $125,247 |
| SPECIALTY | 115 | $72,115 | 189 | $35,890 | 304 | $108,005 |
| SERVICES | 262 | $147,159 | 244 | $67,130 | 506 | $214,289 |
| WHOLESALE | 75 | $107,328 | 170 | $41,960 | 245 | $149,288 |
| MISC. | 120 | $178,558 | 206 | $157,996 | 326 | $336,554 |
| * TOTAL * | 755 | $1,308,270 | 982 | $439,976 | 1,737 | $1,748,246 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| FREMONT | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 62 | $82,642 |
| BLDG. MTL. | 52 | $51,267 |
| GEN. MDSE. | 35 | $234,090 |
| FOOD | 29 | $144,861 |
| MOTOR VEH. | 67 | $64,610 |
| APPAREL | 24 | $37,439 |
| HOME FURN. | | |
| EAT DRINK | 113 | $131,395 |
| SPECIALTY | 202 | $51,682 |
| SERVICES | 406 | $150,687 |
| WHOLESALE | 98 | $44,211 |
| MISC. | 144 | $69,366 |
| * TOTAL * | 1,232 | $1,062,250 |

| GREENE | JEFFERSON* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 49 | $53,831 | 49 | $53,831 |
| BLDG. MTL. | 31 | $89,557 | 20 | $18,603 | 51 | $108,160 |
| GEN. MDSE. | | | 21 | $24,609 | 21 | $24,609 |
| FOOD | | | | | | |
| MOTOR VEH. | 28 | $62,691 | 59 | $28,942 | 87 | $91,633 |
| APPAREL | 29 | $45,128 | - | | 29 | $45,128 |
| HOME FURN. | 41 | $21,185 | | | 41 | $21,185 |
| EAT DRINK | 61 | $109,776 | 41 | $21,111 | 102 | $130,887 |
| SPECIALTY | 172 | $95,096 | 103 | $9,265 | 275 | $104,361 |
| SERVICES | 297 | $157,514 | 268 | $58,003 | 565 | $215,517 |
| WHOLESALE | 72 | $127,041 | 120 | $64,064 | 192 | $191,105 |
| MISC. | 130 | $755,649 | 139 | $69,567 | 269 | $825,216 |
| * TOTAL * | 861 | $1,463,637 | 820 | $347,995 | 1,681 | $1,811,632 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| GRUNDY | GRUNDY CENTER* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 52 | $126,109 | 52 | $126,109 |
| BLDG. MTL. | | | 32 | $63,725 | 32 | $63,725 |
| GEN. MDSE. | | | 33 | $58,559 | 33 | $58,559 |
| FOOD | | | 23 | $38,485 | 23 | $38,485 |
| MOTOR VEH. | 51 | $80,184 | 66 | $54,017 | 117 | $134,201 |
| APPAREL | | | | | | |
| HOME FURN. | 23 | $107,786 | 57 | $6,584 | 80 | $114,370 |
| EAT DRINK | 37 | $48,020 | 98 | $92,035 | 135 | $140,055 |
| SPECIALTY | 62 | $34,856 | 248 | $35,986 | 310 | $70,842 |
| SERVICES | 141 | $42,695 | 408 | $106,440 | 549 | $149,135 |
| WHOLESALE | 33 | $45,816 | 158 | $130,734 | 191 | $176,550 |
| MISC. | 120 | $331,849 | 191 | $54,793 | 311 | $386,642 |
| * TOTAL * | 467 | $691,206 | 1,366 | $767,467 | 1,833 | $1,458,673 |

| GUTHRIE | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 86 | $489,939 |
| BLDG. MTL. | 53 | $105,980 |
| GEN. MDSE. | 34 | $99,641 |
| FOOD | 35 | $86,300 |
| MOTOR VEH. | 89 | $97,006 |
| APPAREL | 26 | $22,044 |
| HOME FURN. | 26 | $37,557 |
| EAT DRINK | 132 | $152,143 |
| SPECIALTY | 269 | $123,824 |
| SERVICES | 508 | $138,861 |
| WHOLESALE | 153 | $113,728 |
| MISC. | 195 | $101,459 |
| * TOTAL * | 1,606 | $1,568,482 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| HAMILTON | WEBSTER CITY* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 33 | $364,849 | 82 | $188,240 | 115 | $553,089 |
| BLDG. MTL. | 31 | $102,987 | 53 | $66,648 | 84 | $169,635 |
| GEN. MDSE. | 31 | $269,994 | 26 | $50,990 | 57 | $320,984 |
| FOOD | 27 | $182,626 | 23 | $33,833 | 50 | $216,459 |
| MOTOR VEH. | 75 | $147,014 | 75 | $125,440 | 150 | $272,454 |
| APPAREL | 30 | $240,010 | | | 30 | $240,010 |
| HOME FURN. | 24 | $53,193 | 24 | $5,010 | 48 | $58,203 |
| EAT DRINK | 84 | $189,135 | 75 | $98,804 | 159 | $287,939 |
| SPECIALTY | 238 | $153,763 | 186 | $26,944 | 424 | $180,707 |
| SERVICES | 381 | $228,873 | 369 | $132,769 | 750 | $361,642 |
| WHOLESALE | 89 | $97,518 | 171 | $187,604 | 260 | $285,122 |
| MISC. | 138 | $70,921 | 148 | $43,462 | 286 | $114,383 |
| * TOTAL * | 1,181 | $2,100,883 | 1,232 | $959,744 | 2,413 | $3,060,627 |

| HANCOCK | GARNER* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 60 | $183,813 | 60 | $183,813 |
| BLDG. MTL. | | | 54 | $121,722 | 54 | $121,722 |
| GEN. MDSE. | | | 23 | $38,290 | 23 | $38,290 |
| FOOD | | | 26 | $50,951 | 26 | $50,951 |
| MOTOR VEH. | 28 | $30,038 | 58 | $54,936 | 86 | $84,974 |
| APPAREL | | | | | | |
| HOME FURN. | | | 42 | $30,151 | 42 | $30,151 |
| EAT DRINK | 39 | $38,591 | 79 | $115,674 | 118 | $154,265 |
| SPECIALTY | 64 | $34,540 | 188 | $103,165 | 252 | $137,705 |
| SERVICES | 182 | $121,388 | 444 | $121,148 | 626 | $242,536 |
| WHOLESALE | 52 | $105,287 | 169 | $80,354 | 221 | $185,641 |
| MISC. | 106 | $556,731 | 232 | $54,662 | 338 | $611,393 |
| * TOTAL * | 471 | $886,575 | 1,375 | $954,866 | 1,846 | $1,841,441 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| HARDIN | IOWA FALLS | | ELDORA* | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 32 | $501,773 | | | 75 | $107,259 |
| BLDG. MTL. | 25 | $164,232 | 20 | $51,357 | 44 | $300,422 |
| GEN. MDSE. | 33 | $303,188 | | | | |
| FOOD | | | | | 28 | $67,946 |
| MOTOR VEH. | 67 | $106,469 | 34 | $43,669 | 99 | $64,842 |
| APPAREL | 37 | $68,550 | 21 | $14,560 | | |
| HOME FURN. | 25 | $49,471 | | | 55 | $27,039 |
| EAT DRINK | 76 | $141,494 | 29 | $40,928 | 93 | $72,278 |
| SPECIALTY | 208 | $172,998 | 102 | $35,526 | 330 | $35,761 |
| SERVICES | 415 | $199,897 | 166 | $45,501 | 555 | $158,486 |
| WHOLESALE | 117 | $167,779 | 56 | $92,743 | 199 | $170,829 |
| MISC. | 165 | $264,226 | 135 | $404,190 | 285 | $112,797 |
| * TOTAL * | 1,200 | $2,140,077 | 563 | $728,474 | 1,763 | $1,117,659 |

| HARDIN | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 107 | $609,032 |
| BLDG. MTL. | 89 | $516,011 |
| GEN. MDSE. | 33 | $303,188 |
| FOOD | 28 | $67,946 |
| MOTOR VEH. | 2[illegible]0 | $214,980 |
| APPAREL | 58 | $83,110 |
| HOME FURN. | 80 | $76,510 |
| EAT DRINK | 198 | $254,700 |
| SPECIALTY | 640 | $244,285 |
| SERVICES | 1,136 | $403,884 |
| WHOLESALE | 372 | $431,351 |
| MISC. | 585 | $781,213 |
| * TOTAL * | 3,526 | $3,986,210 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| HARRISON | MISSOURI VALLEY | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $233,310 | 54 | $167,026 | 74 | $400,336 |
| BLDG. MTL. | | | 42 | $100,633 | 42 | $100,633 |
| GEN. MDSE. | | | | | | |
| FOOD | | | 36 | $69,052 | 36 | $69,052 |
| MOTOR VEH. | 52 | $75,595 | 77 | $84,655 | 129 | $160,250 |
| APPAREL | | | | | | |
| HOME FURN. | | | 31 | $55,930 | 31 | $55,930 |
| EAT DRINK | 62 | $150,406 | 146 | $103,078 | 208 | $253,484 |
| SPECIALTY | 68 | $61,116 | 229 | $63,517 | 297 | $124,633 |
| SERVICES | 162 | $67,321 | 442 | $116,940 | 604 | $184,261 |
| WHOLESALE | 41 | $48,330 | 157 | $105,801 | 198 | $154,131 |
| MISC. | 104 | $153,153 | 175 | $130,280 | 279 | $283,433 |
| * TOTAL * | 509 | $789,231 | 1,389 | $996,912 | 1,898 | $1,786,143 |

| HENRY | MT PLEASANT* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 32 | $949,701 | 47 | $111,495 | 79 | $1,061,196 |
| BLDG. MTL. | 33 | $159,684 | 51 | $140,667 | 84 | $300,351 |
| GEN. MDSE. | 20 | $542,730 | | | 20 | $542,730 |
| FOOD | 25 | $216,402 | 33 | $36,158 | 58 | $252,560 |
| MOTOR VEH. | 69 | $82,318 | 100 | $90,294 | 169 | $172,612 |
| APPAREL | 29 | $58,135 | | | 29 | $58,135 |
| HOME FURN. | 32 | $56,620 | 38 | $79,615 | 70 | $136,235 |
| EAT DRINK | 84 | $259,476 | 72 | $101,481 | 156 | $360,957 |
| SPECIALTY | 199 | $146,411 | 239 | $72,901 | 438 | $219,312 |
| SERVICES | 312 | $247,052 | 444 | $140,731 | 756 | $387,783 |
| WHOLESALE | 98 | $121,547 | 163 | $81,039 | 261 | $202,586 |
| MISC. | 173 | $253,256 | 259 | $118,755 | 432 | $372,011 |
| * TOTAL * | 1,106 | $3,093,332 | 1,446 | $973,136 | 2,552 | $4,066,468 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| HOWARD | CRESCO* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 24 | $11,944 | 24 | $11,944 |
| BLDG. MTL. | 22 | $111,986 | 27 | $43,433 | 49 | $155,419 |
| GEN. MDSE. | | | 21 | $22,574 | 21 | $22,574 |
| FOOD | | | 20 | $9,432 | 20 | $9,432 |
| MOTOR VEH. | 58 | $73,617 | 53 | $29,361 | 111 | $102,978 |
| APPAREL | 29 | $36,509 | | | 29 | $36,509 |
| HOME FURN. | | | 20 | $6,604 | 20 | $6,604 |
| EAT DRINK | 56 | $53,970 | 80 | $80,425 | 136 | $134,395 |
| SPECIALTY | 104 | $69,095 | 166 | $36,962 | 270 | $106,057 |
| SERVICES | 279 | $99,253 | 241 | $35,793 | 520 | $135,046 |
| WHOLESALE | 77 | $76,657 | 135 | $84,565 | 212 | $161,222 |
| MISC. | 173 | $611,175 | 106 | $35,012 | 276 | $646,187 |
| * TOTAL * | 795 | $1,132,262 | 893 | $396,105 | 1,688 | $1,528,367 |

| HUMBOLDT | HUMBOLDT | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 24 | $402,792 | 54 | $57,038 | 78 | $459,830 |
| BLDG. MTL. | 25 | $77,944 | 36 | $28,480 | 61 | $106,424 |
| GEN. MDSE. | 36 | $194,011 | | | 36 | $194,011 |
| FOOD | | | | | | |
| MOTOR VEH. | 72 | $165,441 | 47 | $58,640 | 119 | $224,081 |
| APPAREL | 35 | $58,466 | | | 35 | $58,466 |
| HOME FURN. | | | | | | |
| EAT DRINK | 67 | $140,450 | 65 | $40,968 | 132 | $181,418 |
| SPECIALTY | 155 | $82,878 | 148 | $29,052 | 303 | $111,930 |
| SERVICES | 228 | $121,868 | 275 | $53,184 | 503 | $175,052 |
| WHOLESALE | 82 | $138,038 | 83 | $46,138 | 165 | $184,176 |
| MISC. | 144 | $351,130 | 156 | $72,317 | 300 | $423,447 |
| * TOTAL * | 868 | $1,733,018 | 864 | $385,817 | 1,732 | $2,118,835 |

## RETAIL SALES TAX BY
## COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| IDA<br>CLASS | COUNTY TOTAL<br>NO. OF BUS. | COMPUTED TAX |
|---|---|---|
| UTILITIES | 61 | $429,361 |
| BLDG. MTL. | 32 | $110,712 |
| GEN. MDSE. | 21 | $133,041 |
| FOOD | 35 | $127,985 |
| MOTOR VEH. | 93 | $161,017 |
| APPAREL | 40 | $30,319 |
| HOME FURN. | 35 | $30,843 |
| EAT DRINK | 69 | $104,035 |
| SPECIALTY | 239 | $92,793 |
| SERVICES | 383 | $128,745 |
| WHOLESALE | 131 | $73,992 |
| MISC. | 197 | $121,837 |
| * TOTAL * | 1,336 | $1,544,680 |

| IOWA<br>CLASS | COUNTY TOTAL<br>NO. OF BUS. | COMPUTED TAX |
|---|---|---|
| UTILITIES | 56 | $768,643 |
| BLDG. MTL. | 54 | $151,468 |
| GEN. MDSE. | 50 | $120,370 |
| FOOD | 60 | $209,307 |
| MOTOR VEH. | 132 | $156,598 |
| APPAREL | 31 | $36,360 |
| HOME FURN. | 55 | $157,468 |
| EAT DRINK | 174 | $636,994 |
| SPECIALTY | 457 | $275,494 |
| SERVICES | 753 | $478,411 |
| WHOLESALE | 215 | $244,399 |
| MISC. | 309 | $305,686 |
| * TOTAL * | 2,346 | $3,541,198 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| JACKSON | MAQUOKETA* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 24 | $339,973 | 76 | $157,082 | 100 | $497,055 |
| BLDG. MTL. | 30 | $120,198 | 54 | $146,341 | 84 | $266,539 |
| GEN. MDSE. | 23 | $257,532 | 25 | $28,922 | 48 | $286,454 |
| FOOD | 36 | $158,152 | 53 | $43,410 | 89 | $201,562 |
| MOTOR VEH. | 73 | $141,969 | 94 | $97,476 | 167 | $239,445 |
| APPAREL | 36 | $46,914 | 24 | $13,522 | 60 | $60,436 |
| HOME FURN. | 45 | $83,367 | 23 | $20,100 | 68 | $103,467 |
| EAT DRINK | 105 | $186,357 | 170 | $211,517 | 275 | $397,874 |
| SPECIALTY | 181 | $132,922 | 282 | $113,873 | 463 | $246,795 |
| SERVICES | 424 | $161,557 | 698 | $186,628 | 1,122 | $348,185 |
| WHOLESALE | 64 | $62,325 | 149 | $140,554 | 213 | $202,879 |
| MISC. | 139 | $62,074 | 246 | $71,858 | 385 | $133,932 |
| * TOTAL * | 1,180 | $1,753,340 | 1,894 | $1,231,283 | 3,074 | $2,984,623 |

| JASPER | NEWTON* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 36 | $1,264,065 | 76 | $170,793 | 112 | $1,434,858 |
| BLDG. MTL. | 51 | $233,097 | 66 | $212,829 | 117 | $445,926 |
| GEN. MDSE. | 61 | $877,384 | 36 | $92,601 | 97 | $969,985 |
| FOOD | 41 | $528,264 | 44 | $57,228 | 85 | $585,492 |
| MOTOR VEH. | 108 | $216,410 | 144 | $210,652 | 252 | $427,062 |
| APPAREL | 65 | $138,898 | | | 65 | $138,898 |
| HOME FURN. | 103 | $279,987 | 43 | $16,685 | 146 | $296,672 |
| EAT DRINK | 149 | $476,383 | 114 | $99,303 | 263 | $575,686 |
| SPECIALTY | 374 | $349,029 | 407 | $92,322 | 781 | $441,351 |
| SERVICES | 631 | $617,325 | 723 | $209,489 | 1,354 | $826,814 |
| WHOLESALE | 115 | $233,362 | 262 | $411,136 | 377 | $644,498 |
| MISC. | 238 | $338,173 | 354 | $237,680 | 592 | $575,853 |
| * TOTAL * | 1,972 | $5,552,377 | 2,269 | $1,810,718 | 4,241 | $7,363,095 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| JEFFERSON | FAIRFIELD* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 28 | $454,573 | 27 | $7,442 | 55 | $462,015 |
| BLDG. MTL. | 33 | $137,297 | 26 | $37,117 | 59 | $174,414 |
| GEN. MDSE. | 27 | $535,767 | | | 27 | $535,767 |
| FOOD | 44 | $261,795 | | | 44 | $261,795 |
| MOTOR VEH. | 91 | $194,702 | 24 | $23,674 | 115 | $218,376 |
| APPAREL | 52 | $97,953 | | | 52 | $97,953 |
| HOME FURN. | 73 | $74,253 | | | 73 | $74,253 |
| EAT DRINK | 110 | $255,482 | 28 | $17,795 | 138 | $273,277 |
| SPECIALTY | 349 | $346,894 | 105 | $19,108 | 454 | $366,002 |
| SERVICES | 541 | $356,394 | 278 | $63,028 | 819 | $419,422 |
| WHOLESALE | 139 | $152,898 | 75 | $58,027 | 214 | $210,925 |
| MISC. | 207 | $151,971 | 172 | $41,741 | 379 | $193,712 |
| * TOTAL * | 1,694 | $3,019,979 | 735 | $267,932 | 2,429 | $3,287,911 |

| JOHNSON | IOWA CITY* | | CORALVILLE | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 72 | $2,496,578 | | | 39 | $22,233 |
| BLDG. MTL. | 97 | $544,747 | 20 | $467,659 | 62 | $256,083 |
| GEN. MDSE. | 84 | $2,650,784 | 25 | $296,830 | 29 | $57,016 |
| FOOD | 99 | $1,352,353 | | | 47 | $64,735 |
| MOTOR VEH. | 216 | $709,662 | 62 | $161,367 | 69 | $93,623 |
| APPAREL | 253 | $848,387 | | | | |
| HOME FURN. | 188 | $948,258 | 66 | $283,214 | 67 | $39,189 |
| EAT DRINK | 540 | $2,471,527 | 152 | $848,789 | 114 | $252,128 |
| SPECIALTY | 1,080 | $2,005,555 | 162 | $792,964 | 482 | $192,414 |
| SERVICES | 1,633 | $2,591,119 | 376 | $649,204 | 726 | $336,282 |
| WHOLESALE | 271 | $1,058,796 | 81 | $225,174 | 199 | $148,976 |
| MISC. | 553 | $917,155 | 172 | $572,683 | 396 | $163,591 |
| * TOTAL * | 5,086 | $18,594,921 | 1,116 | $4,297,884 | 2,230 | $1,626,270 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| JOHNSON | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 111 | $2,518,811 |
| BLDG. MTL. | 179 | $1,268,489 |
| GEN. MDSE. | 138 | $3,004,630 |
| FOOD | 146 | $1,417,088 |
| MOTOR VEH. | 347 | $964,652 |
| APPAREL | 253 | $848,387 |
| HOME FURN. | 321 | $1,270,661 |
| EAT DRINK | 806 | $3,572,444 |
| SPECIALTY | 1,724 | $2,990,933 |
| SERVICES | 2,735 | $3,576,605 |
| WHOLESALE | 551 | $1,432,946 |
| MISC. | 1,121 | $1,653,429 |
| * TOTAL * | 8,432 | $24,519,075 |

| JONES | ANAMOSA* | | MONTICELLO | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 20 | $294,306 | 56 | $38,912 |
| BLDG. MTL. | | | 26 | $68,649 | 31 | $34,580 |
| GEN. MDSE. | | | 33 | $108,741 | | |
| FOOD | | | | | 27 | $22,365 |
| MOTOR VEH. | 70 | $69,739 | 57 | $83,101 | 72 | $50,964 |
| APPAREL | | | | | | |
| HOME FURN. | | | 42 | $45,408 | 34 | $62,442 |
| EAT DRINK | 47 | $81,310 | 59 | $106,143 | 78 | $62,481 |
| SPECIALTY | 100 | $31,042 | 153 | $115,800 | 206 | $18,763 |
| SERVICES | 180 | $60,032 | 252 | $90,258 | 487 | $108,288 |
| WHOLESALE | 29 | $61,274 | 78 | $102,749 | 190 | $165,574 |
| MISC. | 169 | $1,355,534 | 122 | $328,465 | 243 | $116,558 |
| * TOTAL * | 595 | $1,658,931 | 842 | $1,343,620 | 1,424 | $680,927 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| JONES<br>CLASS | COUNTY<br>NO. OF<br>BUS. | TOTAL<br>COMPUTED<br>TAX |
|---|---|---|
| UTILITIES | 76 | $333,218 |
| BLDG. MTL. | 57 | $103,229 |
| GEN. MDSE. | 33 | $108,741 |
| FOOD | 27 | $22,365 |
| MOTOR VEH. | 199 | $203,804 |
| APPAREL | | |
| HOME FURN. | 76 | $107,850 |
| EAT DRINK | 184 | $249,934 |
| SPECIALTY | 459 | $165,605 |
| SERVICES | 919 | $258,578 |
| WHOLESALE | 297 | $329,597 |
| MISC. | 534 | $1,800,557 |
| * TOTAL * | 2,861 | $3,683,478 |

| KEOKUK<br>CLASS | COUNTY<br>NO. OF<br>BUS. | TOTAL<br>COMPUTED<br>TAX |
|---|---|---|
| UTILITIES | 52 | $258,023 |
| BLDG. MTL. | 63 | $85,383 |
| GEN. MDSE. | 30 | $69,182 |
| FOOD | 48 | $61,595 |
| MOTOR VEH. | 116 | $115,983 |
| APPAREL | | |
| HOME FURN. | 34 | $14,752 |
| EAT DRINK | 134 | $102,221 |
| SPECIALTY | 226 | $44,537 |
| SERVICES | 663 | $192,318 |
| WHOLESALE | 236 | $183,548 |
| MISC. | 283 | $104,527 |
| * TOTAL * | 1,885 | $1,232,069 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| KOSSUTH | ALGONA* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $287,320 | 104 | $114,940 | 124 | $402,260 |
| BLDG. MTL. | 36 | $140,572 | 41 | $89,377 | 77 | $229,949 |
| GEN. MDSE. | 32 | $402,648 | | | 32 | $402,648 |
| FOOD | | | 42 | $44,434 | 42 | $44,434 |
| MOTOR VEH. | 81 | $163,683 | 125 | $158,755 | 206 | $322,438 |
| APPAREL | 46 | $87,708 | | | 46 | $87,708 |
| HOME FURN. | 35 | $85,776 | 42 | $35,595 | 77 | $121,371 |
| EAT DRINK | 87 | $222,084 | 114 | $73,034 | 201 | $295,118 |
| SPECIALTY | 240 | $214,266 | 324 | $49,633 | 564 | $263,899 |
| SERVICES | 396 | $206,581 | 502 | $158,760 | 898 | $365,341 |
| WHOLESALE | 135 | $467,113 | 245 | $183,526 | 380 | $650,639 |
| MISC. | 125 | $286,546 | 259 | $137,190 | 384 | $423,736 |
| * TOTAL * | 1,233 | $2,564,297 | 1,798 | $1,045,244 | 3,031 | $3,609,541 |

| LEE | FT MADISON* | | KEOKUK | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 23 | $629,351 | 49 | $775,152 | 42 | $126,875 |
| BLDG. MTL. | 36 | $180,950 | 24 | $129,888 | 46 | $37,477 |
| GEN. MDSE. | 33 | $475,537 | 48 | $506,377 | | |
| FOOD | 28 | $114,774 | 36 | $337,286 | 45 | $177,342 |
| MOTOR VEH. | 83 | $215,837 | 101 | $266,618 | 112 | $90,967 |
| APPAREL | 39 | $61,009 | 61 | $119,011 | | |
| HOME FURN. | 77 | $147,331 | 88 | $126,431 | 49 | $102,526 |
| EAT DRINK | 135 | $288,828 | 187 | $448,750 | 103 | $97,185 |
| SPECIALTY | 289 | $165,277 | 320 | $685,847 | 332 | $64,942 |
| SERVICES | 478 | $371,290 | 588 | $403,993 | 548 | $213,401 |
| WHOLESALE | 68 | $190,418 | 116 | $361,528 | 208 | $169,582 |
| MISC. | 144 | $178,665 | 225 | $377,726 | 292 | $111,926 |
| * TOTAL * | 1,433 | $3,019,267 | 1,843 | $4,538,607 | 1,777 | $1,192,223 |

| LEE | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 114 | $1,531,378 |
| BLDG. MTL. | 106 | $348,315 |
| GEN. MDSE. | 81 | $981,914 |
| FOOD | 109 | $629,402 |
| MOTOR VEH. | 296 | $573,422 |
| APPAREL | 100 | $180,020 |
| HOME FURN. | 214 | $376,288 |
| EAT DRINK | 425 | $834,763 |
| SPECIALTY | 941 | $916,066 |
| SERVICES | 1,614 | $988,684 |
| WHOLESALE | 392 | $721,528 |
| MISC. | 661 | $668,317 |
| * TOTAL * | 5,053 | $8,750,097 |

| LINN | CEDAR RAPIDS* | | MARION | | HIAWATHA | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 124 | $6,196,021 | 24 | $896,533 | | |
| BLDG. MTL. | 269 | $2,739,853 | 53 | $149,834 | | |
| GEN. MDSE. | 214 | $7,362,666 | 20 | $22,823 | | |
| FOOD | 219 | $2,064,405 | 44 | $385,627 | | |
| MOTOR VEH. | 506 | $2,096,180 | 107 | $260,831 | 30 | $8,678 |
| APPAREL | 507 | $1,743,421 | 58 | $138,307 | | |
| HOME FURN. | 511 | $1,619,588 | 94 | $816,265 | 20 | $1,382 |
| EAT DRINK | 1,186 | $4,325,094 | 139 | $590,663 | | |
| SPECIALTY | 2,694 | $6,257,441 | 472 | $655,079 | 66 | $11,023 |
| SERVICES | 4,304 | $7,373,606 | 758 | $569,949 | 165 | $131,845 |
| WHOLESALE | 1,101 | $6,302,858 | 206 | $583,278 | 27 | $148,363 |
| MISC. | 1,412 | $3,435,933 | 358 | $416,569 | 124 | $368,657 |
| * TOTAL * | 13,047 | $51,517,066 | 2,333 | $5,485,758 | 432 | $669,948 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| LINN | MT VERNON | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 97 | $79,371 | 245 | $7,171,925 |
| BLDG. MTL. | 22 | $32,639 | 83 | $411,628 | 427 | $3,333,954 |
| GEN. MDSE. | | | 53 | $99,268 | 287 | $7,484,757 |
| FOOD | | | 41 | $44,993 | 304 | $2,495,025 |
| MOTOR VEH. | 27 | $22,472 | 153 | $261,978 | 823 | $2,650,139 |
| APPAREL | | | | | 565 | $1,881,728 |
| HOME FURN. | | | 30 | $5,550 | 655 | $2,442,785 |
| EAT DRINK | 42 | $97,029 | 185 | $150,993 | 1,552 | $5,163,779 |
| SPECIALTY | 117 | $39,063 | 493 | $91,995 | 3,842 | $7,054,601 |
| SERVICES | 141 | $70,403 | 826 | $250,046 | 6,194 | $8,395,849 |
| WHOLESALE | 30 | $64,593 | 260 | $132,640 | 1,624 | $7,231,732 |
| MISC. | 119 | $480,918 | 657 | $385,224 | 2,670 | $5,087,301 |
| * TOTAL * | 498 | $807,117 | 2,878 | $1,913,686 | 19,188 | $60,393,575 |

| LOUISA | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 39 | $112,313 |
| BLDG. MTL. | 32 | $45,538 |
| GEN. MDSE. | 45 | $100,789 |
| FOOD | | |
| MOTOR VEH. | 93 | $145,332 |
| APPAREL | 21 | $36,100 |
| HOME FURN. | 41 | $39,585 |
| EAT DRINK | 142 | $207,010 |
| SPECIALTY | 227 | $46,388 |
| SERVICES | 431 | $117,744 |
| WHOLESALE | 98 | $91,014 |
| MISC. | 181 | $94,459 |
| * TOTAL * | 1,350 | $1,036,272 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| LUCAS | CHARITON* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | | | | |
| BLDG. MTL. | | | | | | |
| GEN. MDSE. | 29 | $215,204 | | | 29 | $215,204 |
| FOOD | | | | | | |
| MOTOR VEH. | 72 | $91,250 | 35 | $46,905 | 107 | $138,155 |
| APPAREL | 28 | $44,386 | | | 28 | $44,386 |
| HOME FURN. | 28 | $25,671 | | | 28 | $25,671 |
| EAT DRINK | 69 | $127,030 | 39 | $28,144 | 108 | $155,174 |
| SPECIALTY | 134 | $68,583 | 85 | $19,157 | 219 | $87,740 |
| SERVICES | 282 | $100,460 | 131 | $22,969 | 413 | $123,429 |
| WHOLESALE | 29 | $64,221 | 63 | $27,054 | 92 | $91,275 |
| MISC. | 126 | $1,022,882 | 101 | $18,754 | 227 | $1,041,636 |
| * TOTAL * | 797 | $1,759,687 | 454 | $162,983 | 1,251 | $1,922,670 |

| LYON | ROCK RAPIDS* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 60 | $59,530 | 60 | $59,530 |
| BLDG. MTL. | | | 36 | $79,010 | 36 | $79,010 |
| GEN. MDSE. | | | | | | |
| FOOD | | | 32 | $32,600 | 32 | $32,600 |
| MOTOR VEH. | 34 | $32,013 | 85 | $53,837 | 119 | $85,850 |
| APPAREL | | | | | | |
| HOME FURN. | | | 22 | $40,708 | 22 | $40,708 |
| EAT DRINK | 38 | $60,956 | 82 | $71,913 | 120 | $132,869 |
| SPECIALTY | 60 | $81,027 | 214 | $29,924 | 274 | $110,951 |
| SERVICES | 145 | $72,026 | 349 | $74,228 | 494 | $146,254 |
| WHOLESALE | 34 | $47,571 | 183 | $79,076 | 217 | $126,647 |
| MISC. | 134 | $428,773 | 165 | $170,329 | 299 | $599,102 |
| * TOTAL * | 445 | $722,366 | 1,228 | $691,155 | 1,673 | $1,413,521 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| MADISON | WINTERSET* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 28 | $40,844 | 28 | $40,844 |
| BLDG. MTL. | 27 | $106,594 | 31 | $84,713 | 58 | $191,307 |
| GEN. MDSE. | 41 | $144,056 | | | 41 | $144,056 |
| FOOD | | | | | | |
| MOTOR VEH. | 32 | $64,125 | 62 | $41,249 | 94 | $105,374 |
| APPAREL | 22 | $29,323 | | | 22 | $29,323 |
| HOME FURN. | 40 | $27,288 | | | 40 | $27,288 |
| EAT DRINK | 53 | $111,275 | 39 | $39,889 | 92 | $151,164 |
| SPECIALTY | 104 | $77,294 | 163 | $27,360 | 267 | $104,654 |
| SERVICES | 244 | $141,361 | 255 | $63,410 | 499 | $204,771 |
| WHOLESALE | 54 | $150,615 | 76 | $38,272 | 130 | $188,887 |
| MISC. | 92 | $330,817 | 173 | $107,778 | 265 | $438,595 |
| * TOTAL * | 709 | $1,182,748 | 827 | $443,515 | 1,536 | $1,626,263 |

| MAHASKA | OSKALOOSA* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 29 | $788,010 | 51 | $20,066 | 80 | $808,076 |
| BLDG. MTL. | 39 | $163,600 | 34 | $70,244 | 73 | $233,844 |
| GEN. MDSE. | 51 | $761,762 | | | 51 | $761,762 |
| FOOD | 45 | $344,672 | | | 45 | $344,672 |
| MOTOR VEH. | 117 | $196,213 | 49 | $26,621 | 166 | $222,834 |
| APPAREL | 58 | $123,635 | | | 58 | $123,635 |
| HOME FURN. | 58 | $156,771 | | | 58 | $156,771 |
| EAT DRINK | 143 | $410,028 | 43 | $22,789 | 186 | $432,817 |
| SPECIALTY | 400 | $292,727 | 267 | $27,645 | 667 | $320,372 |
| SERVICES | 566 | $334,987 | 403 | $114,214 | 969 | $449,201 |
| WHOLESALE | 116 | $300,034 | 128 | $74,264 | 244 | $374,298 |
| MISC. | 205 | $323,206 | 281 | $86,877 | 486 | $410,083 |
| * TOTAL * | 1,827 | $4,195,645 | 1,256 | $442,720 | 3,083 | $4,638,365 |

## RETAIL SALES TAX BY
## COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| MARION | KNOXVILLE* | | PELLA | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 21 | $701,738 | | | 50 | $113,934 |
| BLDG. MTL. | 21 | $65,957 | 32 | $221,043 | 29 | $78,204 |
| GEN. MDSE. | | | 24 | $396,883 | 20 | $71,540 |
| FOOD | 29 | $242,100 | 28 | $118,880 | 23 | $28,686 |
| MOTOR VEH. | 78 | $132,310 | 69 | $118,930 | 84 | $42,175 |
| APPAREL | 35 | $39,092 | 50 | $129,488 | | |
| HOME FURN. | 37 | $43,320 | 60 | $152,685 | 27 | $11,372 |
| EAT DRINK | 87 | $218,851 | 77 | $273,259 | 70 | $78,527 |
| SPECIALTY | 178 | $135,233 | 246 | $229,073 | 233 | $40,870 |
| SERVICES | 366 | $267,514 | 295 | $199,105 | 422 | $116,421 |
| WHOLESALE | 83 | $64,932 | 111 | $202,694 | 145 | $92,348 |
| MISC. | 84 | $347,716 | 187 | $414,626 | 180 | $37,991 |
| * TOTAL * | 1,019 | $2,258,763 | 1,179 | $2,456,666 | 1,283 | $712,068 |

| MARION | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 71 | $815,672 |
| BLDG. MTL. | 82 | $365,204 |
| GEN. MDSE. | 44 | $468,423 |
| FOOD | 80 | $389,666 |
| MOTOR VEH. | 231 | $293,415 |
| APPAREL | 85 | $168,580 |
| HOME FURN. | 124 | $207,377 |
| EAT DRINK | 234 | $570,637 |
| SPECIALTY | 657 | $405,176 |
| SERVICES | 1,083 | $583,040 |
| WHOLESALE | 339 | $359,974 |
| MISC. | 451 | $800,333 |
| * TOTAL * | 3,481 | $5,427,497 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| MARSHALL | MARSHALLTOWN* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 37 | $1,587,147 | 63 | $60,490 | 100 | $1,647,637 |
| BLDG. MTL. | 86 | $426,341 | 29 | $48,827 | 115 | $475,168 |
| GEN. MDSE. | 72 | $1,563,427 | 33 | $81,995 | 105 | $1,645,422 |
| FOOD | 56 | $546,411 | | | 56 | $546,411 |
| MOTOR VEH. | 165 | $422,448 | 72 | $43,210 | 237 | $465,658 |
| APPAREL | 121 | $310,176 | | | 121 | $310,176 |
| HOME FURN. | 145 | $509,424 | | | 145 | $509,424 |
| EAT DRINK | 304 | $867,477 | 83 | $60,868 | 387 | $928,345 |
| SPECIALTY | 652 | $713,408 | 236 | $23,582 | 888 | $736,990 |
| SERVICES | 1,176 | $836,652 | 409 | $214,720 | 1,585 | $1,051,372 |
| WHOLESALE | 171 | $382,843 | 156 | $75,015 | 327 | $457,858 |
| MISC. | 329 | $837,373 | 273 | $152,247 | 602 | $989,620 |
| * TOTAL * | 3,314 | $9,003,127 | 1,354 | $760,954 | 4,668 | $9,764,081 |

| MILLS | GLENWOOD* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 41 | $41,998 | 41 | $41,998 |
| BLDG. MTL. | | | 44 | $16,346 | 44 | $16,346 |
| GEN. MDSE. | | | | | | |
| FOOD | 20 | $123,885 | | | 20 | $123,885 |
| MOTOR VEH. | 38 | $73,324 | 47 | $34,162 | 85 | $107,486 |
| APPAREL | | | | | | |
| HOME FURN. | 20 | $22,480 | | | 20 | $22,480 |
| EAT DRINK | 44 | $115,271 | 61 | $37,732 | 105 | $153,003 |
| SPECIALTY | 101 | $47,226 | 156 | $36,082 | 257 | $83,308 |
| SERVICES | 178 | $75,587 | 213 | $70,511 | 391 | $146,098 |
| WHOLESALE | 27 | $20,839 | 91 | $36,294 | 118 | $57,133 |
| MISC. | 105 | $579,349 | 165 | $92,972 | 270 | $672,321 |
| * TOTAL * | 533 | $1,057,961 | 818 | $366,097 | 1,351 | $1,424,058 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| MITCHELL | OSAGE* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 40 | $270,374 | 40 | $270,374 |
| BLDG. MTL. | 32 | $96,544 | 31 | $55,140 | 63 | $151,684 |
| GEN. MDSE. | | | | | | |
| FOOD | | | 22 | $33,647 | 22 | $33,647 |
| MOTOR VEH. | 44 | $86,810 | 66 | $62,927 | 110 | $149,737 |
| APPAREL | 24 | $37,619 | | | 24 | $37,619 |
| HOME FURN. | 33 | $40,414 | 22 | $18,730 | 55 | $59,144 |
| EAT DRINK | 36 | $100,749 | 71 | $61,870 | 107 | $162,619 |
| SPECIALTY | 86 | $40,058 | 180 | $45,922 | 266 | $85,980 |
| SERVICES | 220 | $80,665 | 351 | $99,907 | 571 | $180,572 |
| WHOLESALE | 76 | $75,700 | 135 | $81,288 | 211 | $156,988 |
| MISC. | 99 | $269,412 | 170 | $110,478 | 269 | $379,890 |
| * TOTAL * | 650 | $827,971 | 1,088 | $840,283 | 1,738 | $1,668,254 |

| MONONA | ONAWA* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $203,503 | 60 | $91,306 | 80 | $294,809 |
| BLDG. MTL. | | | 45 | $71,601 | 45 | $71,601 |
| GEN. MDSE. | | | 20 | $52,301 | 20 | $52,301 |
| FOOD | 21 | $79,284 | 44 | $49,884 | 65 | $129,168 |
| MOTOR VEH. | 53 | $98,762 | 57 | $49,236 | 110 | $147,998 |
| APPAREL | 24 | $13,537 | | | 24 | $13,537 |
| HOME FURN. | | | 35 | $17,415 | 35 | $17,415 |
| EAT DRINK | 41 | $82,287 | 113 | $72,272 | 154 | $154,559 |
| SPECIALTY | 94 | $69,872 | 150 | $41,747 | 244 | $111,619 |
| SERVICES | 195 | $69,701 | 340 | $109,164 | 535 | $178,865 |
| WHOLESALE | 48 | $63,202 | 149 | $134,243 | 197 | $197,445 |
| MISC. | 97 | $157,412 | 108 | $18,608 | 205 | $176,020 |
| * TOTAL * | 593 | $837,560 | 1,121 | $707,777 | 1,714 | $1,545,337 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| MONROE | ALBIA* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 21 | $225,326 | | | 21 | $225,326 |
| BLDG. MTL. | | | | | | |
| GEN. MDSE. | 32 | $133,184 | | | 32 | $133,184 |
| FOOD | | | | | | |
| MOTOR VEH. | 40 | $64,133 | 24 | $15,981 | 64 | $80,114 |
| APPAREL | 22 | $21,486 | | | 22 | $21,486 |
| HOME FURN. | 20 | $55,239 | | | 20 | $55,239 |
| EAT DRINK | 49 | $74,155 | | | 49 | $74,155 |
| SPECIALTY | 100 | $71,934 | 73 | $21,497 | 173 | $93,431 |
| SERVICES | 199 | $124,998 | 164 | $82,749 | 363 | $207,747 |
| WHOLESALE | 32 | $34,216 | 48 | $19,838 | 80 | $54,054 |
| MISC. | 101 | $223,753 | 139 | $65,038 | 240 | $288,791 |
| * TOTAL * | 616 | $1,028,424 | 448 | $205,103 | 1,064 | $1,233,527 |

| MONTGOMERY | RED OAK* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 26 | $752,246 | 25 | $57,141 | 51 | $809,387 |
| BLDG. MTL. | 28 | $55,902 | | | 28 | $55,902 |
| GEN. MDSE. | 27 | $384,167 | | | 27 | $384,167 |
| FOOD | | | 20 | $26,790 | 20 | $26,790 |
| MOTOR VEH. | 83 | $162,218 | 23 | $20,121 | 106 | $182,339 |
| APPAREL | 24 | $53,963 | | | 24 | $53,963 |
| HOME FURN. | 27 | $52,283 | | | 27 | $52,283 |
| EAT DRINK | 94 | $197,307 | 53 | $27,042 | 147 | $224,349 |
| SPECIALTY | 179 | $152,088 | 145 | $39,758 | 324 | $191,846 |
| SERVICES | 332 | $210,424 | 231 | $75,995 | 563 | $286,419 |
| WHOLESALE | 98 | $259,420 | 96 | $41,428 | 194 | $300,848 |
| MISC. | 175 | $342,109 | 156 | $107,874 | 331 | $449,983 |
| * TOTAL * | 1,093 | $2,622,127 | 749 | $396,149 | 1,842 | $3,018,276 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| MUSCATINE | MUSCATINE* | | WEST LIBERTY | | WILTON | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 40 | $1,251,204 | | | 20 | $859,005 |
| BLDG. MTL. | 57 | $267,835 | 23 | $37,754 | | |
| GEN. MDSE. | 58 | $1,502,350 | | | | |
| FOOD | 50 | $490,858 | | | | |
| MOTOR VEH. | 151 | $296,672 | 21 | $76,954 | 25 | $27,578 |
| APPAREL | 74 | $153,166 | | | | |
| HOME FURN. | 124 | $265,349 | | | | |
| EAT DRINK | 291 | $746,320 | 27 | $29,085 | 49 | $36,225 |
| SPECIALTY | 566 | $608,044 | 70 | $24,517 | 66 | $14,218 |
| SERVICES | 850 | $827,533 | 112 | $49,810 | 116 | $41,208 |
| WHOLESALE | 132 | $244,751 | 30 | $50,387 | 41 | $63,163 |
| MISC. | 318 | $240,252 | 87 | $175,601 | 117 | $145,606 |
| * TOTAL * | 2,711 | $6,894,334 | 370 | $444,108 | 434 | $1,187,003 |

| MUSCATINE | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 60 | $2,110,209 |
| BLDG. MTL. | 33 | $30,949 | 113 | $336,538 |
| GEN. MDSE. | 23 | $29,488 | 81 | $1,531,838 |
| FOOD | | | 50 | $490,858 |
| MOTOR VEH. | 52 | $77,976 | 249 | $479,180 |
| APPAREL | | | 74 | $153,166 |
| HOME FURN. | | | 124 | $265,349 |
| EAT DRINK | 49 | $66,008 | 416 | $877,638 |
| SPECIALTY | 202 | $17,386 | 904 | $664,165 |
| SERVICES | 186 | $62,215 | 1,264 | $980,766 |
| WHOLESALE | 137 | $158,408 | 340 | $516,709 |
| MISC. | 217 | $143,289 | 739 | $704,748 |
| * TOTAL * | 899 | $585,719 | 4,414 | $9,111,164 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| OBRIEN | SHELDON | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 52 | $249,727 | 52 | $249,727 |
| BLDG. MTL. | 35 | $147,493 | 29 | $45,246 | 64 | $192,739 |
| GEN. MDSE. | | | 23 | $46,053 | 23 | $46,053 |
| FOOD | | | 43 | $67,204 | 43 | $67,204 |
| MOTOR VEH. | 56 | $100,927 | 94 | $70,070 | 150 | $170,997 |
| APPAREL | 44 | $115,594 | | | 44 | $115,594 |
| HOME FURN. | 33 | $53,504 | 29 | $31,496 | 62 | $85,000 |
| EAT DRINK | 74 | $140,974 | 142 | $127,226 | 216 | $268,200 |
| SPECIALTY | 140 | $120,476 | 303 | $80,791 | 443 | $201,267 |
| SERVICES | 324 | $175,260 | 564 | $217,408 | 888 | $392,668 |
| WHOLESALE | 111 | $148,904 | 177 | $106,808 | 288 | $255,712 |
| MISC. | 141 | $847,950 | 257 | $101,026 | 398 | $948,976 |
| * TOTAL * | 958 | $1,851,082 | 1,713 | $1,143,055 | 2,671 | $2,994,137 |

| OSCEOLA | SIBLEY* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 24 | $11,198 | 24 | $11,198 |
| BLDG. MTL. | 24 | $60,845 | 20 | $26,406 | 44 | $87,251 |
| GEN. MDSE. | | | | | | |
| FOOD | | | 20 | $11,878 | 20 | $11,878 |
| MOTOR VEH. | 27 | $41,358 | 29 | $16,036 | 56 | $57,394 |
| APPAREL | | | | | | |
| HOME FURN. | 20 | $6,867 | | | 20 | $6,867 |
| EAT DRINK | 40 | $50,983 | 43 | $44,322 | 83 | $95,305 |
| SPECIALTY | 83 | $46,701 | 124 | $46,981 | 207 | $93,682 |
| SERVICES | 163 | $93,464 | 176 | $31,067 | 339 | $124,531 |
| WHOLESALE | 44 | $100,088 | 79 | $63,583 | 123 | $163,671 |
| MISC. | 123 | $367,249 | 104 | $46,302 | 227 | $413,551 |
| * TOTAL * | 524 | $767,555 | 619 | $297,773 | 1,143 | $1,065,328 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| PAGE | CLARINDA* | | SHENANDOAH | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | | | 39 | $16,225 |
| BLDG. MTL. | 22 | $48,486 | 49 | $110,427 | 20 | $12,680 |
| GEN. MDSE. | 25 | $186,159 | | | | |
| FOOD | | | 24 | $103,899 | | |
| MOTOR VEH. | 47 | $70,203 | 61 | $71,952 | 43 | $30,328 |
| APPAREL | 34 | $47,496 | 58 | $95,467 | | |
| HOME FURN. | 23 | $81,366 | 32 | $39,348 | | |
| EAT DRINK | 75 | $172,184 | 58 | $84,543 | 33 | $23,892 |
| SPECIALTY | 154 | $154,546 | 219 | $164,753 | 116 | $19,253 |
| SERVICES | 275 | $109,058 | 338 | $148,384 | 186 | $58,373 |
| WHOLESALE | 72 | $109,602 | 87 | $156,055 | 67 | $23,995 |
| MISC. | 111 | $482,878 | 215 | $519,401 | 142 | $48,127 |
| * TOTAL * | 838 | $1,461,978 | 1,141 | $1,494,229 | 646 | $232,873 |

| PAGE | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 39 | $16,225 |
| BLDG. MTL. | 91 | $171,593 |
| GEN. MDSE. | 25 | $186,159 |
| FOOD | 24 | $103,899 |
| MOTOR VEH. | 151 | $172,483 |
| APPAREL | 92 | $142,963 |
| HOME FURN. | 55 | $120,714 |
| EAT DRINK | 166 | $280,619 |
| SPECIALTY | 489 | $338,552 |
| SERVICES | 799 | $315,815 |
| WHOLESALE | 226 | $289,652 |
| MISC. | 468 | $1,050,406 |
| * TOTAL * | 2,625 | $3,189,080 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| PALO ALTO | EMMETSBURG* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 66 | $97,993 | 66 | $97,993 |
| BLDG. MTL. | 21 | $94,200 | 35 | $73,835 | 56 | $168,035 |
| GEN. MDSE. | 22 | $90,099 | | | 22 | $90,099 |
| FOOD | | | | | | |
| MOTOR VEH. | 37 | $52,819 | 40 | $34,875 | 77 | $87,694 |
| APPAREL | | | | | | |
| HOME FURN. | 23 | $40,534 | | | 23 | $40,534 |
| EAT DRINK | 43 | $61,043 | 90 | $55,984 | 133 | $117,027 |
| SPECIALTY | 84 | $52,514 | 133 | $32,516 | 217 | $85,030 |
| SERVICES | 220 | $138,291 | 295 | $69,396 | 515 | $207,687 |
| WHOLESALE | 76 | $55,667 | 81 | $132,861 | 157 | $188,528 |
| MISC. | 116 | $243,679 | 159 | $119,446 | 275 | $363,125 |
| * TOTAL * | 642 | $628,846 | 899 | $616,906 | 1,541 | $1,445,752 |

| PLYMOUTH | LE MARS* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 24 | $521,080 | 59 | $119,096 | 83 | $640,176 |
| BLDG. MTL. | 32 | $89,462 | 66 | $147,057 | 98 | $236,519 |
| GEN. MDSE. | 36 | $318,832 | 38 | $57,424 | 74 | $376,256 |
| FOOD | | | 32 | $53,387 | 32 | $53,387 |
| MOTOR VEH. | 50 | $108,064 | 107 | $185,424 | 157 | $293,488 |
| APPAREL | 58 | $104,197 | | | 58 | $104,197 |
| HOME FURN. | 48 | $40,596 | 28 | $53,529 | 76 | $94,125 |
| EAT DRINK | 119 | $314,915 | 143 | $109,641 | 262 | $424,556 |
| SPECIALTY | 245 | $234,981 | 292 | $104,150 | 537 | $339,131 |
| SERVICES | 411 | $301,897 | 587 | $196,509 | 998 | $498,406 |
| WHOLESALE | 145 | $290,295 | 168 | $118,594 | 313 | $408,889 |
| MISC. | 217 | $358,936 | 240 | $97,532 | 457 | $456,468 |
| * TOTAL * | 1,385 | $2,683,255 | 1,760 | $1,242,343 | 3,145 | $3,925,598 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| POCAHONTAS | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 92 | $267,507 |
| BLDG. MTL. | 54 | $111,698 |
| GEN. MDSE. | 29 | $61,059 |
| FOOD | 48 | $145,972 |
| MOTOR VEH. | 111 | $75,628 |
| APPAREL | 32 | $26,403 |
| HOME FURN. | 46 | $35,761 |
| EAT DRINK | 128 | $105,727 |
| SPECIALTY | 287 | $51,768 |
| SERVICES | 511 | $140,670 |
| WHOLESALE | 185 | $144,608 |
| MISC. | 248 | $87,701 |
| * TOTAL * | 1,771 | $1,254,502 |

| POLK | DES MOINES* | | WEST DES MOINES | | URBANDALE | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 259 | $18,326,842 | 42 | $173,240 | | |
| BLDG. MTL. | 490 | $6,420,716 | 68 | $421,521 | | |
| GEN. MDSE. | 322 | $11,500,691 | 53 | $4,409,483 | | |
| FOOD | 501 | $5,245,968 | 70 | $754,274 | 32 | $488,658 |
| MOTOR VEH. | 1,251 | $5,343,835 | 116 | $667,202 | 24 | $23,040 |
| APPAREL | 791 | $3,621,564 | 322 | $1,877,993 | | |
| HOME FURN. | 889 | $5,204,188 | 175 | $345,933 | 40 | $33,790 |
| EAT DRINK | 2,371 | $9,239,774 | 314 | $1,542,313 | 92 | $274,364 |
| SPECIALTY | 5,066 | $10,087,104 | 1,076 | $1,603,040 | 270 | $721,935 |
| SERVICES | 8,778 | $22,354,148 | 1,207 | $2,219,273 | 377 | $448,193 |
| WHOLESALE | 2,416 | $16,605,672 | 343 | $1,128,261 | 95 | $307,183 |
| MISC. | 3,026 | $8,059,239 | 336 | $812,478 | 147 | $1,024,376 |
| * TOTAL * | 26,160 | $122,009,741 | 4,122 | $15,955,011 | 1,077 | $3,321,539 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| POLK | ALTOONA | | ANKENY | | CLIVE | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | | | | |
| BLDG. MTL. | | | 34 | $324,017 | | |
| GEN. MDSE. | | | 37 | $755,468 | | |
| FOOD | | | 38 | $278,123 | | |
| MOTOR VEH. | 26 | $143,140 | 95 | $351,931 | | |
| APPAREL | | | 34 | $36,538 | | |
| HOME FURN. | 23 | $8,757 | 68 | $78,827 | | |
| EAT DRINK | 59 | $336,234 | 130 | $523,613 | 47 | $307,383 |
| SPECIALTY | 150 | $62,225 | 386 | $382,484 | 39 | $184,184 |
| SERVICES | 268 | $801,330 | 551 | $403,855 | 81 | $238,280 |
| WHOLESALE | 61 | $77,800 | 185 | $482,249 | | |
| MISC. | 148 | $786,381 | 256 | $437,160 | 68 | $105,508 |
| * TOTAL * | 735 | $2,215,867 | 1,814 | $4,054,265 | 235 | $835,355 |

| POLK | JOHNSTON | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 80 | $110,291 | 381 | $18,610,373 |
| BLDG. MTL. | | | 31 | $27,936 | 623 | $7,194,190 |
| GEN. MDSE. | | | 31 | $122,695 | 443 | $16,788,337 |
| FOOD | | | 29 | $164,466 | 670 | $6,931,489 |
| MOTOR VEH. | 25 | $98,054 | 64 | $61,030 | 1,601 | $6,688,232 |
| APPAREL | | | | | 1,147 | $5,536,095 |
| HOME FURN. | | | 40 | $21,977 | 1,235 | $5,693,472 |
| EAT DRINK | 41 | $174,379 | 83 | $146,269 | 3,137 | $12,544,329 |
| SPECIALTY | 112 | $43,338 | 350 | $116,869 | 7,449 | $13,201,179 |
| SERVICES | 158 | $82,484 | 524 | $250,880 | 11,944 | $26,798,443 |
| WHOLESALE | 54 | $163,020 | 167 | $357,006 | 3,321 | $19,121,191 |
| MISC. | 167 | $480,943 | 701 | $640,240 | 4,849 | $12,346,325 |
| * TOTAL * | 557 | $1,042,218 | 2,100 | $2,019,659 | 36,800 | $151,453,655 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| POTTAWATTAMIE | COUNCIL BLUFFS* | | CARTER LAKE | | OTHER | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 38 | $2,148,159 | | | 109 | $721,996 |
| BLDG. MTL. | 84 | $299,209 | | | 63 | $131,841 |
| GEN. MDSE. | 72 | $2,313,699 | | | 50 | $284,323 |
| FOOD | 127 | $1,357,698 | | | 55 | $87,427 |
| MOTOR VEH. | 293 | $1,006,730 | 22 | $18,774 | 192 | $333,354 |
| APPAREL | 212 | $723,235 | | | | |
| HOME FURN. | 158 | $675,632 | | | 50 | $48,010 |
| EAT DRINK | 584 | $2,073,252 | 27 | $30,044 | 206 | $300,908 |
| SPECIALTY | 963 | $1,317,885 | 28 | $15,344 | 500 | $264,000 |
| SERVICES | 1,629 | $1,747,242 | 74 | $23,290 | 819 | $369,667 |
| WHOLESALE | 305 | $497,814 | | | 248 | $214,958 |
| MISC. | 493 | $413,885 | 68 | $102,168 | 421 | $430,314 |
| * TOTAL * | 4,958 | $14,574,440 | 219 | $189,620 | 2,713 | $3,186,798 |

| POTTAWATTAMIE COUNTY TOTAL | | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 147 | $2,870,155 |
| BLDG. MTL. | 147 | $431,050 |
| GEN. MDSE. | 122 | $2,598,022 |
| FOOD | 182 | $1,445,125 |
| MOTOR VEH. | 507 | $1,358,858 |
| APPAREL | 212 | $723,235 |
| HOME FURN. | 208 | $723,642 |
| EAT DRINK | 817 | $2,404,204 |
| SPECIALTY | 1,491 | $1,597,229 |
| SERVICES | 2,522 | $2,140,199 |
| WHOLESALE | 553 | $712,772 |
| MISC. | 982 | $946,367 |
| * TOTAL * | 7,890 | $17,950,858 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| POWESHIEK<br>—<br>CLASS | GRINNELL<br>NO. OF BUS. | <br>COMPUTED TAX | OTHER<br>NO. OF BUS. | <br>COMPUTED TAX | COUNTY TOTAL<br>NO. OF BUS. | <br>COMPUTED TAX |
|---|---|---|---|---|---|---|
| UTILITIES | 27 | $1,717,845 | 78 | $382,903 | 105 | $2,100,748 |
| BLDG. MTL. | 22 | $140,329 | 37 | $105,874 | 59 | $246,203 |
| GEN. MDSE. | 35 | $440,831 | 25 | $57,835 | 60 | $498,666 |
| FOOD | 33 | $238,468 | 26 | $53,904 | 59 | $292,372 |
| MOTOR VEH. | 75 | $142,982 | 115 | $172,376 | 190 | $315,358 |
| APPAREL | 46 | $76,260 | | | 46 | $76,260 |
| HOME FURN. | 24 | $39,484 | 39 | $49,074 | 63 | $88,558 |
| EAT DRINK | 91 | $200,114 | 109 | $146,637 | 200 | $346,751 |
| SPECIALTY | 196 | $189,806 | 256 | $70,860 | 452 | $260,666 |
| SERVICES | 338 | $249,143 | 457 | $197,831 | 795 | $446,974 |
| WHOLESALE | 109 | $92,729 | 143 | $343,636 | 252 | $436,365 |
| MISC. | 132 | $96,870 | 229 | $72,346 | 361 | $169,216 |
| * TOTAL * | 1,128 | $3,624,861 | 1,514 | $1,653,276 | 2,642 | $5,278,137 |

| RINGGOLD<br>CLASS | COUNTY TOTAL<br>NO. OF BUS. | <br>COMPUTED TAX |
|---|---|---|
| UTILITIES | 32 | $184,728 |
| BLDG. MTL. | 36 | $76,278 |
| GEN. MDSE. | | |
| FOOD | 20 | $40,558 |
| MOTOR VEH. | 70 | $80,352 |
| APPAREL | | |
| HOME FURN. | | |
| EAT DRINK | 59 | $40,629 |
| SPECIALTY | 162 | $44,338 |
| SERVICES | 331 | $78,407 |
| WHOLESALE | 39 | $26,839 |
| MISC. | 115 | $127,188 |
| * TOTAL * | 864 | $699,317 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| SAC | SAC CITY* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $166,745 | 63 | $116,104 | 83 | $282,849 |
| BLDG. MTL. | | | 62 | $87,534 | 62 | $87,534 |
| GEN. MDSE. | | | 48 | $74,783 | 48 | $74,783 |
| FOOD | | | 28 | $44,668 | 28 | $44,668 |
| MOTOR VEH. | 42 | $49,583 | 85 | $132,196 | 127 | $181,779 |
| APPAREL | 20 | $39,634 | | | 20 | $39,634 |
| HOME FURN. | | | 26 | $22,400 | 26 | $22,400 |
| EAT DRINK | 33 | $44,660 | 110 | $111,287 | 143 | $155,947 |
| SPECIALTY | 116 | $59,806 | 237 | $45,240 | 353 | $105,046 |
| SERVICES | 136 | $54,305 | 432 | $177,138 | 568 | $231,443 |
| WHOLESALE | 41 | $34,220 | 214 | $148,886 | 255 | $183,106 |
| MISC. | 117 | $210,814 | 255 | $121,931 | 372 | $332,745 |
| * TOTAL * | 525 | $659,767 | 1,560 | $1,082,167 | 2,085 | $1,741,934 |

| SCOTT | DAVENPORT* | | BETTENDORF | | LE CLAIRE | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 72 | $5,569,013 | 29 | $34,078 | | |
| BLDG. MTL. | 159 | $1,628,982 | 60 | $584,860 | | |
| GEN. MDSE. | 186 | $5,979,534 | 44 | $1,372,109 | | |
| FOOD | 199 | $1,490,930 | 66 | $578,308 | | |
| MOTOR VEH. | 500 | $1,707,022 | 123 | $288,726 | | |
| APPAREL | 430 | $1,717,912 | 81 | $253,548 | | |
| HOME FURN. | 403 | $1,959,496 | 84 | $171,323 | | |
| EAT DRINK | 904 | $3,477,504 | 232 | $1,190,993 | 22 | $35,842 |
| SPECIALTY | 1,997 | $4,174,793 | 581 | $722,418 | 111 | $18,251 |
| SERVICES | 3,142 | $3,876,674 | 822 | $1,589,284 | 143 | $30,610 |
| WHOLESALE | 830 | $3,956,155 | 262 | $713,445 | | |
| MISC. | 1,231 | $3,036,288 | 315 | $658,461 | 96 | $76,943 |
| * TOTAL * | 10,053 | $38,574,303 | 2,699 | $8,157,553 | 372 | $161,846 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| SCOTT | ELDRIDGE | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 71 | $1,671,792 | 172 | $7,274,883 |
| BLDG. MTL. | | | 47 | $85,419 | 266 | $2,299,261 |
| GEN. MDSE. | | | 44 | $85,337 | 274 | $7,436,980 |
| FOOD | | | | | 265 | $2,069,238 |
| MOTOR VEH. | | | 108 | $350,512 | 731 | $2,346,260 |
| APPAREL | | | | | 511 | $1,971,460 |
| HOME FURN. | | | 35 | $63,169 | 522 | $2,193,988 |
| EAT DRINK | 29 | $31,036 | 165 | $364,241 | 1,352 | $5,099,616 |
| SPECIALTY | 105 | $52,824 | 353 | $50,915 | 3,147 | $5,019,201 |
| SERVICES | 174 | $178,402 | 582 | $263,354 | 4,863 | $5,938,524 |
| WHOLESALE | 72 | $274,504 | 193 | $212,067 | 1,357 | $5,156,171 |
| MISC. | 126 | $397,365 | 636 | $495,384 | 2,404 | $4,664,441 |
| * TOTAL * | 506 | $934,131 | 2,234 | $3,642,190 | 15,864 | $51,470,023 |

| SHELBY | HARLAN* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 55 | $36,624 | 55 | $36,624 |
| BLDG. MTL. | 47 | $123,230 | 42 | $47,870 | 89 | $171,100 |
| GEN. MDSE. | 20 | $200,921 | | | 20 | $200,921 |
| FOOD | 24 | $202,682 | | | 24 | $202,682 |
| MOTOR VEH. | 61 | $120,518 | 61 | $49,894 | 122 | $170,412 |
| APPAREL | 31 | $57,308 | 20 | $2,139 | 51 | $59,447 |
| HOME FURN. | 50 | $48,609 | 27 | $13,486 | 77 | $62,095 |
| EAT DRINK | 71 | $147,604 | 86 | $80,981 | 157 | $228,585 |
| SPECIALTY | 156 | $97,542 | 145 | $53,788 | 301 | $151,330 |
| SERVICES | 317 | $145,209 | 356 | $64,030 | 673 | $209,239 |
| WHOLESALE | 81 | $122,202 | 146 | $57,377 | 227 | $179,579 |
| MISC. | 136 | $506,599 | 217 | $69,040 | 353 | $575,639 |
| * TOTAL * | 994 | $1,772,424 | 1,155 | $475,229 | 2,149 | $2,247,653 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| SIOUX | HAWARDEN | | ORANGE CITY* | | ROCK VALLEY | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 23 | $260,075 | 24 | $189,099 |
| BLDG. MTL. | | | 20 | $55,854 | 25 | $117,242 |
| GEN. MDSE. | | | | | | |
| FOOD | | | | | | |
| MOTOR VEH. | 32 | $37,937 | 35 | $122,133 | 26 | $63,417 |
| APPAREL | | | 24 | $38,327 | | |
| HOME FURN. | 25 | $23,837 | 47 | $84,924 | | |
| EAT DRINK | 47 | $51,294 | 28 | $64,458 | 25 | $54,777 |
| SPECIALTY | 70 | $28,050 | 103 | $65,714 | 77 | $34,586 |
| SERVICES | 191 | $78,132 | 180 | $60,355 | 198 | $66,918 |
| WHOLESALE | 44 | $48,649 | 60 | $170,184 | 52 | $29,707 |
| MISC. | 126 | $296,153 | 109 | $173,257 | 126 | $207,335 |
| * TOTAL * | 535 | $564,052 | 629 | $1,095,281 | 553 | $763,081 |

| SIOUX | SIOUX CENTER | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 69 | $94,907 | 116 | $544,081 |
| BLDG. MTL. | 45 | $135,724 | 43 | $38,647 | 133 | $347,467 |
| GEN. MDSE. | | | 26 | $32,000 | 26 | $32,000 |
| FOOD | | | 32 | $36,399 | 32 | $36,399 |
| MOTOR VEH. | 47 | $143,361 | 89 | $132,240 | 229 | $499,088 |
| APPAREL | 21 | $36,223 | | | 45 | $74,550 |
| HOME FURN. | 49 | $90,522 | 42 | $77,425 | 163 | $276,708 |
| EAT DRINK | 38 | $109,678 | 84 | $66,085 | 222 | $346,292 |
| SPECIALTY | 172 | $144,110 | 328 | $42,329 | 750 | $314,789 |
| SERVICES | 270 | $133,743 | 546 | $134,637 | 1,385 | $473,785 |
| WHOLESALE | 58 | $120,500 | 286 | $285,082 | 500 | $654,122 |
| MISC. | 189 | $670,382 | 334 | $303,620 | 884 | $1,650,747 |
| * TOTAL * | 889 | $1,584,243 | 1,879 | $1,243,371 | 4,485 | $5,250,028 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| STORY | AMES | | NEVADA* | | STORY CITY | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 31 | $1,519,853 | | | | |
| BLDG. MTL. | 83 | $597,723 | 20 | $75,644 | | |
| GEN. MDSE. | 87 | $2,942,301 | | | | |
| FOOD | 104 | $822,537 | 21 | $105,725 | | |
| MOTOR VEH. | 174 | $471,259 | 55 | $85,129 | 40 | $63,612 |
| APPAREL | 207 | $680,859 | | | | |
| HOME FURN. | 180 | $482,307 | 29 | $49,273 | 21 | $17,435 |
| EAT DRINK | 406 | $1,664,008 | 59 | $93,388 | 31 | $116,099 |
| SPECIALTY | 916 | $1,152,321 | 157 | $49,389 | 90 | $72,800 |
| SERVICES | 1,184 | $2,045,192 | 279 | $151,047 | 131 | $60,658 |
| WHOLESALE | 320 | $487,627 | 73 | $153,958 | 25 | $40,952 |
| MISC. | 427 | $513,894 | 138 | $470,565 | 117 | $286,687 |
| * TOTAL * | 4,119 | $13,379,881 | 831 | $1,234,118 | 455 | $658,243 |

| STORY | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 104 | $136,713 | 135 | $1,656,566 |
| BLDG. MTL. | 54 | $48,897 | 157 | $722,264 |
| GEN. MDSE. | 44 | $96,578 | 131 | $3,038,879 |
| FOOD | 47 | $68,295 | 172 | $996,557 |
| MOTOR VEH. | 81 | $55,053 | 350 | $675,053 |
| APPAREL | | | 207 | $680,859 |
| HOME FURN. | 42 | $71,296 | 272 | $620,311 |
| EAT DRINK | 114 | $104,673 | 610 | $1,978,168 |
| SPECIALTY | 422 | $247,724 | 1,585 | $1,522,234 |
| SERVICES | 601 | $216,791 | 2,195 | $2,473,688 |
| WHOLESALE | 259 | $126,389 | 677 | $808,926 |
| MISC. | 364 | $189,852 | 1,046 | $1,460,998 |
| * TOTAL * | 2,132 | $1,362,261 | 7,537 | $16,634,503 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| TAMA | TAMA | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $12,489 | 56 | $410,295 | 76 | $422,784 |
| BLDG. MTL. | | | 81 | $151,165 | 81 | $151,165 |
| GEN. MDSE. | | | 43 | $206,815 | 43 | $206,815 |
| FOOD | | | 63 | $155,407 | 63 | $155,407 |
| MOTOR VEH. | 31 | $42,179 | 131 | $101,813 | 162 | $143,992 |
| APPAREL | | | 23 | $23,961 | 23 | $23,961 |
| HOME FURN. | | | 52 | $42,252 | 52 | $42,252 |
| EAT DRINK | 30 | $32,755 | 168 | $210,069 | 198 | $242,824 |
| SPECIALTY | 63 | $62,580 | 307 | $53,152 | 370 | $115,732 |
| SERVICES | 133 | $47,735 | 658 | $220,851 | 791 | $268,586 |
| WHOLESALE | 41 | $155,139 | 250 | $289,522 | 291 | $444,661 |
| MISC. | 125 | $264,627 | 195 | $76,118 | 320 | $340,745 |
| * TOTAL * | 443 | $617,504 | 2,027 | $1,941,420 | 2,470 | $2,558,924 |

| TAYLOR | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 68 | $80,519 |
| BLDG. MTL. | 48 | $53,986 |
| GEN. MDSE. | 23 | $49,521 |
| FOOD | 25 | $56,296 |
| MOTOR VEH. | 69 | $54,411 |
| APPAREL | 24 | $24,660 |
| HOME FURN. | 20 | $1,719 |
| EAT DRINK | 74 | $55,130 |
| SPECIALTY | 213 | $58,328 |
| SERVICES | 360 | $85,700 |
| WHOLESALE | 88 | $60,816 |
| MISC. | 139 | $32,576 |
| * TOTAL * | 1,151 | $613,662 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| UNION | CRESTON* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 20 | $246,133 | | | 20 | $246,133 |
| BLDG. MTL. | | | | | | |
| GEN. MDSE. | 43 | $527,324 | | | 43 | $527,324 |
| FOOD | 29 | $336,956 | | | 29 | $336,956 |
| MOTOR VEH. | 72 | $113,240 | 37 | $6,611 | 109 | $119,851 |
| APPAREL | 25 | $42,112 | | | 25 | $42,112 |
| HOME FURN. | 41 | $79,683 | | | 41 | $79,683 |
| EAT DRINK | 107 | $270,581 | 28 | $17,992 | 135 | $288,573 |
| SPECIALTY | 232 | $224,761 | 110 | $6,412 | 342 | $231,173 |
| SERVICES | 425 | $241,094 | 141 | $29,136 | 566 | $270,230 |
| WHOLESALE | 52 | $188,165 | 51 | $34,517 | 103 | $222,682 |
| MISC. | 149 | $159,742 | 138 | $109,916 | 287 | $269,658 |
| * TOTAL * | 1,195 | $2,429,791 | 505 | $204,584 | 1,700 | $2,634,375 |

| VAN BUREN | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 63 | $53,044 |
| BLDG. MTL. | 30 | $70,626 |
| GEN. MDSE. | 32 | $38,108 |
| FOOD | 47 | $54,442 |
| MOTOR VEH. | 83 | $32,810 |
| APPAREL | | |
| HOME FURN. | 27 | $21,655 |
| EAT DRINK | 94 | $58,761 |
| SPECIALTY | 237 | $41,246 |
| SERVICES | 430 | $86,904 |
| WHOLESALE | 129 | $69,367 |
| MISC. | 182 | $129,826 |
| * TOTAL * | 1,354 | $656,789 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| WAPELLO | OTTUMWA* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 45 | $1,188,692 | 33 | $15,837 | 78 | $1,204,529 |
| BLDG. MTL. | 73 | $576,488 | 36 | $41,542 | 109 | $618,030 |
| GEN. MDSE. | 53 | $1,764,124 | | | 53 | $1,764,124 |
| FOOD | 70 | $590,795 | 22 | $12,949 | 92 | $603,744 |
| MOTOR VEH. | 207 | $387,819 | 70 | $88,660 | 277 | $476,479 |
| APPAREL | 101 | $342,084 | | | 101 | $342,084 |
| HOME FURN. | 120 | $267,704 | | | 120 | $267,704 |
| EAT DRINK | 264 | $752,814 | 60 | $55,755 | 324 | $808,569 |
| SPECIALTY | 693 | $625,792 | 257 | $28,167 | 950 | $653,959 |
| SERVICES | 1,157 | $779,435 | 408 | $99,429 | 1,565 | $878,864 |
| WHOLESALE | 166 | $504,471 | 88 | $65,534 | 254 | $570,005 |
| MISC. | 296 | $350,406 | 236 | $79,771 | 532 | $430,177 |
| * TOTAL * | 3,245 | $8,130,624 | 1,210 | $487,644 | 4,455 | $8,618,268 |

| WARREN | INDIANOLA* | | CARLISLE | | NORWALK | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | | | | |
| BLDG. MTL. | 34 | $96,690 | | | | |
| GEN. MDSE. | 32 | $275,757 | | | | |
| FOOD | 24 | $295,536 | | | | |
| MOTOR VEH. | 95 | $284,995 | 27 | $66,537 | | |
| APPAREL | 31 | $120,147 | | | | |
| HOME FURN. | 35 | $59,544 | | | | |
| EAT DRINK | 117 | $306,024 | 25 | $21,231 | | |
| SPECIALTY | 319 | $123,716 | 53 | $9,956 | 117 | $21,805 |
| SERVICES | 498 | $256,430 | 165 | $49,251 | 160 | $48,453 |
| WHOLESALE | 117 | $165,368 | | | 30 | $66,534 |
| MISC. | 173 | $380,529 | 109 | $195,015 | 123 | $198,518 |
| * TOTAL * | 1,475 | $2,364,736 | 379 | $341,990 | 430 | $335,310 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| WARREN | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 36 | $10,694 | 36 | $10,694 |
| BLDG. MTL. | 28 | $66,941 | 62 | $163,631 |
| GEN. MDSE. | | | 32 | $275,757 |
| FOOD | 20 | $20,195 | 44 | $315,731 |
| MOTOR VEH. | 48 | $28,702 | 170 | $380,234 |
| APPAREL | | | 31 | $120,147 |
| HOME FURN. | 30 | $6,849 | 65 | $66,393 |
| EAT DRINK | 73 | $46,297 | 215 | $373,552 |
| SPECIALTY | 293 | $37,576 | 782 | $193,053 |
| SERVICES | 378 | $177,784 | 1,201 | $531,918 |
| WHOLESALE | 113 | $48,022 | 260 | $279,924 |
| MISC. | 206 | $120,107 | 611 | $894,169 |
| * TOTAL * | 1,225 | $563,167 | 3,509 | $3,605,203 |

| WASHINGTON | WASHINGTON* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 64 | $125,804 | 64 | $125,804 |
| BLDG. MTL. | 35 | $112,658 | 48 | $106,476 | 83 | $219,134 |
| GEN. MDSE. | | | 44 | $97,925 | 44 | $97,925 |
| FOOD | 20 | $197,213 | 34 | $55,303 | 54 | $252,516 |
| MOTOR VEH. | 75 | $107,578 | 110 | $118,932 | 185 | $226,510 |
| APPAREL | 43 | $118,392 | | | 43 | $118,392 |
| HOME FURN. | 55 | $85,186 | 36 | $33,588 | 91 | $118,774 |
| EAT DRINK | 92 | $181,850 | 121 | $144,436 | 213 | $326,286 |
| SPECIALTY | 237 | $147,191 | 349 | $161,705 | 586 | $308,896 |
| SERVICES | 390 | $201,123 | 675 | $205,954 | 1,065 | $407,077 |
| WHOLESALE | 129 | $401,500 | 209 | $164,981 | 338 | $566,481 |
| MISC. | 176 | $638,306 | 331 | $219,327 | 507 | $857,633 |
| * TOTAL * | 1,252 | $2,190,997 | 2,021 | $1,434,431 | 3,273 | $3,625,428 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| WAYNE | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 45 | $117,858 |
| BLDG. MTL. | 36 | $71,262 |
| GEN. MDSE. | | |
| FOOD | 36 | $60,917 |
| MOTOR VEH. | 85 | $94,281 |
| APPAREL | | |
| HOME FURN. | | |
| EAT DRINK | 82 | $56,942 |
| SPECIALTY | 252 | $56,783 |
| SERVICES | 385 | $83,872 |
| WHOLESALE | 146 | $73,189 |
| MISC. | 189 | $115,270 |
| * TOTAL * | 1,256 | $730,374 |

| WEBSTER | FT DODGE* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 42 | $1,891,385 | 108 | $493,476 | 150 | $2,384,861 |
| BLDG. MTL. | 84 | $601,056 | 48 | $32,522 | 132 | $633,578 |
| GEN. MDSE. | 75 | $2,618,299 | 38 | $64,279 | 113 | $2,682,578 |
| FOOD | 47 | $474,039 | 57 | $61,882 | 104 | $535,921 |
| MOTOR VEH. | 180 | $524,174 | 60 | $59,953 | 240 | $584,127 |
| APPAREL | 168 | $460,318 | | | 168 | $460,318 |
| HOME FURN. | 128 | $455,538 | 38 | $6,258 | 166 | $461,796 |
| EAT DRINK | 348 | $1,057,081 | 105 | $91,214 | 453 | $1,148,295 |
| SPECIALTY | 610 | $725,594 | 258 | $46,729 | 868 | $772,323 |
| SERVICES | 1,248 | $1,017,906 | 675 | $235,313 | 1,923 | $1,253,219 |
| WHOLESALE | 343 | $1,236,921 | 213 | $217,220 | 556 | $1,454,141 |
| MISC. | 395 | $457,657 | 370 | $309,397 | 765 | $767,054 |
| * TOTAL * | 3,668 | $11,519,968 | 1,970 | $1,618,243 | 5,638 | $13,138,211 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| WINNEBAGO | FOREST CITY* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | 43 | $229,554 | 43 | $229,554 |
| BLDG. MTL. | 22 | $30,892 | 34 | $58,507 | 56 | $89,399 |
| GEN. MDSE. | 25 | $63,171 | 20 | $137,523 | 45 | $200,694 |
| FOOD | | | 34 | $66,015 | 34 | $66,015 |
| MOTOR VEH. | 40 | $56,986 | 58 | $67,654 | 98 | $124,640 |
| APPAREL | | | 25 | $18,743 | 25 | $18,743 |
| HOME FURN. | 24 | $35,420 | 42 | $52,564 | 66 | $87,984 |
| EAT DRINK | 42 | $57,985 | 82 | $109,901 | 124 | $167,886 |
| SPECIALTY | 92 | $34,960 | 173 | $60,798 | 265 | $95,758 |
| SERVICES | 201 | $93,399 | 413 | $276,605 | 614 | $370,004 |
| WHOLESALE | 59 | $30,632 | 153 | $110,405 | 212 | $141,037 |
| MISC. | 90 | $258,345 | 180 | $242,939 | 270 | $501,284 |
| * TOTAL * | 595 | $661,790 | 1,257 | $1,431,208 | 1,852 | $2,092,998 |

| WINNESHIEK | DECORAH* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 24 | $359,929 | 72 | $115,868 | 96 | $475,797 |
| BLDG. MTL. | 29 | $93,815 | 40 | $108,367 | 69 | $202,182 |
| GEN. MDSE. | 28 | $723,354 | 21 | $24,311 | 49 | $747,665 |
| FOOD | 37 | $190,196 | 41 | $49,191 | 78 | $239,387 |
| MOTOR VEH. | 77 | $140,067 | 76 | $76,737 | 153 | $216,804 |
| APPAREL | 82 | $195,833 | | | 82 | $195,833 |
| HOME FURN. | 65 | $173,039 | 29 | $27,378 | 94 | $200,417 |
| EAT DRINK | 132 | $300,129 | 128 | $107,262 | 260 | $407,391 |
| SPECIALTY | 255 | $271,731 | 240 | $26,788 | 495 | $298,519 |
| SERVICES | 369 | $318,383 | 508 | $125,570 | 877 | $443,953 |
| WHOLESALE | 82 | $169,593 | 146 | $113,343 | 228 | $282,936 |
| MISC. | 144 | $209,958 | 213 | $118,600 | 357 | $328,558 |
| * TOTAL * | 1,324 | $3,146,027 | 1,514 | $893,415 | 2,838 | $4,039,442 |

## RETAIL SALES TAX BY
## COUNTY AND SELECTED CITIES BY BUSINESS CLASS
## FISCAL YEAR 1990

| WOODBURY | SIOUX CITY* | | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 95 | $3,300,804 | 103 | $438,250 | 198 | $3,739,054 |
| BLDG. MTL. | 170 | $1,575,624 | 81 | $89,140 | 251 | $1,664,764 |
| GEN. MDSE. | 102 | $4,469,832 | 47 | $115,964 | 149 | $4,585,796 |
| FOOD | 189 | $1,843,952 | 54 | $36,474 | 243 | $1,880,426 |
| MOTOR VEH. | 393 | $1,192,465 | 152 | $181,248 | 545 | $1,373,713 |
| APPAREL | 338 | $1,698,732 | | | 338 | $1,698,732 |
| HOME FURN. | 311 | $993,452 | 29 | $18,478 | 340 | $1,011,930 |
| EAT DRINK | 874 | $2,517,217 | 188 | $176,980 | 1,062 | $2,694,197 |
| SPECIALTY | 1,435 | $1,940,029 | 365 | $120,383 | 1,800 | $2,060,412 |
| SERVICES | 2,668 | $2,981,398 | 650 | $144,992 | 3,318 | $3,126,390 |
| WHOLESALE | 849 | $3,363,325 | 175 | $119,343 | 1,024 | $3,482,668 |
| MISC. | 971 | $2,020,895 | 376 | $131,986 | 1,347 | $2,152,881 |
| * TOTAL * | 8,395 | $27,897,725 | 2,220 | $1,573,238 | 10,615 | $29,470,963 |

| WORTH | COUNTY TOTAL | |
|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 52 | $167,517 |
| BLDG. MTL. | 40 | $55,426 |
| GEN. MDSE. | 39 | $52,197 |
| FOOD | 25 | $35,323 |
| MOTOR VEH. | 60 | $37,920 |
| APPAREL | | |
| HOME FURN. | 33 | $24,185 |
| EAT DRINK | 81 | $53,416 |
| SPECIALTY | 204 | $39,251 |
| SERVICES | 346 | $113,782 |
| WHOLESALE | 143 | $79,111 |
| MISC. | 180 | $75,103 |
| * TOTAL * | 1,203 | $733,231 |

# RETAIL SALES TAX BY
# COUNTY AND SELECTED CITIES BY BUSINESS CLASS
# FISCAL YEAR 1990

| WRIGHT | CLARION* | | EAGLE GROVE | | BELMOND | |
|---|---|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | | | | | 20 | $157,603 |
| BLDG. MTL. | 23 | $64,004 | 34 | $60,062 | | |
| GEN. MDSE. | 20 | $41,268 | | | | |
| FOOD | | | | | | |
| MOTOR VEH. | 37 | $45,969 | 39 | $64,498 | 32 | $40,448 |
| APPAREL | 22 | $19,821 | | | | |
| HOME FURN. | | | 24 | $44,428 | 24 | $29,982 |
| EAT DRINK | 50 | $51,287 | 28 | $34,244 | 41 | $58,578 |
| SPECIALTY | 89 | $42,360 | 77 | $33,107 | 82 | $67,315 |
| SERVICES | 246 | $159,082 | 163 | $191,129 | 183 | $66,623 |
| WHOLESALE | 45 | $64,681 | 25 | $54,800 | 50 | $43,923 |
| MISC. | 88 | $245,530 | 116 | $255,331 | 122 | $308,044 |
| * TOTAL * | 620 | $734,002 | 506 | $737,599 | 554 | $772,516 |

| WRIGHT | OTHER | | COUNTY TOTAL | |
|---|---|---|---|---|
| CLASS | NO. OF BUS. | COMPUTED TAX | NO. OF BUS. | COMPUTED TAX |
| UTILITIES | 40 | $28,825 | 60 | $186,428 |
| BLDG. MTL. | 25 | $14,203 | 82 | $138,269 |
| GEN. MDSE. | | | 20 | $41,268 |
| FOOD | | | | |
| MOTOR VEH. | 50 | $57,325 | 158 | $208,240 |
| APPAREL | | | 22 | $19,821 |
| HOME FURN. | | | 48 | $74,410 |
| EAT DRINK | 52 | $27,108 | 171 | $171,217 |
| SPECIALTY | 138 | $38,263 | 386 | $181,045 |
| SERVICES | 226 | $44,466 | 818 | $461,300 |
| WHOLESALE | 119 | $66,949 | 239 | $230,353 |
| MISC. | 134 | $48,955 | 460 | $857,860 |
| * TOTAL * | 784 | $326,094 | 2,464 | $2,570,211 |
| LATE FILERS | 17,053 | $7,547,693 | | |
| * GRAND TOTAL * | 371,229 | $717,706,299 | | |

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

# RETAIL SALES
# BY BUSINESS CLASSIFICATION
## FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| NON-RESIDENTS | 288 | $16,682,515 | $660,182 | .09 |
| UTILITIES & TRANSPORTATION GROUP | | | | |
| COMMUNICATION UTILITIES | 2,508 | $665,814,978 | $26,656,494 | 3.63 |
| ELECTRIC AND GAS UTILITIES | 2,242 | $1,776,723,687 | $71,068,030 | 9.67 |
| WATER AND SANITATION UTILITIES | 2,682 | $142,501,724 | $5,699,677 | .78 |
| TRANSPORTATION COMPANIES | 1,445 | $45,695,116 | $1,827,797 | .25 |
| * GROUP TOTALS * | 8,877 | $2,630,735,505 | $105,251,998 | 14.33 |
| BUILDING MATERIALS GROUP | | | | |
| BUILDING MATERIAL DEALERS | 3,449 | $671,424,350 | $26,854,024 | 3.66 |
| PAINT AND GLASS STORES | 733 | $51,027,798 | $2,041,043 | .28 |
| HARDWARE STORES | 2,617 | $213,445,418 | $8,536,523 | 1.16 |
| GARDEN SUPPLY STORES | 1,858 | $51,453,658 | $2,058,093 | .28 |
| MOBILE HOME DEALERS | 206 | $2,635,021 | $105,404 | .01 |
| * GROUP TOTALS * | 8,863 | $989,986,245 | $39,595,087 | 5.39 |
| GENERAL MERCHANDISE GROUP | | | | |
| DEPARTMENT STORES | 1,090 | $1,434,171,061 | $57,366,261 | 7.81 |
| VARIETY STORES | 957 | $500,575,521 | $20,022,780 | 2.73 |
| MISCELLANEOUS GENERAL MERCHANDISE STORES | 4,657 | $429,531,682 | $17,181,190 | 2.34 |
| * GROUP TOTALS * | 6,704 | $2,364,278,264 | $94,570,231 | 12.87 |

# RETAIL SALES
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| FOOD DEALERS GROUP | | | | |
| GROCERY STORES | 4,882 | $1,023,079,996 | $40,923,031 | 5.57 |
| MEAT AND FISH MARKETS | 170 | $584,720 | $23,387 | .00 |
| FRUIT AND VEGETABLE MARKETS | 85 | $892,622 | $35,707 | .00 |
| CONFECTIONERY STORES | 366 | $6,563,142 | $262,428 | .04 |
| DAIRY PRODUCT STORES | 257 | $6,730,607 | $268,849 | .04 |
| BAKERIES | 629 | $5,700,652 | $227,990 | .03 |
| MISCELLANEOUS FOOD STORES | [illegible] | $6,969,432 | $278,736 | .04 |
| * GROUP TOTALS * | 7,129 | $1,050,521,171 | $42,020,128 | 5.72 |
| MOTOR VEHICLE GROUP | | | | |
| AUTOMOBILE DEALERS | 3,516 | $262,788,639 | $10,511,265 | 1.43 |
| AUTOMOTIVE PARTS | 4,971 | $292,371,293 | $11,694,510 | 1.59 |
| GAS STATIONS | 8,887 | $353,694,807 | $14,147,352 | 1.93 |
| RECREATIONAL VEHICLES | 1,808 | $74,757,831 | $2,990,276 | .41 |
| * GROUP TOTALS * | 19,182 | $983,612,570 | $39,343,403 | 5.36 |
| APPAREL GROUP | | | | |
| MEN S AND BOY S APPAREL STORES | 706 | $67,475,941 | $2,699,035 | .37 |
| WOMEN S APPAREL STORES | 3,112 | $225,722,185 | $9,062,627 | 1.23 |
| FAMILY AND CHILDREN S APPAREL STORES | 1,826 | $151,962,000 | $6,077,646 | .83 |

# RETAIL SALES
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| SHOE STORES | 1,670 | $121,734,012 | $4,869,348 | .66 |
| OTHER APPAREL STORES | 1,207 | $30,894,288 | $1,235,483 | .17 |
| * GROUP TOTALS * | 8,521 | $597,788,426 | $23,944,139 | 3.26 |

## HOME FURNISHINGS AND APPLIANCES GROUP

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| FURNITURE STORES | 2,479 | $248,363,604 | $9,933,326 | 1.35 |
| HOME FURNISHING STORES | 2,179 | $88,827,487 | $3,552,661 | .48 |
| APPLIANCE, ENTERTAINMENT EQUIPMENT STORES | 6,256 | $323,837,731 | $12,950,976 | 1.76 |
| * GROUP TOTALS * | 10,914 | $661,028,822 | $26,436,963 | 3.60 |

## EATING AND DRINKING PLACES GROUP

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| EATING PLACES | 19,313 | $1,423,883,824 | $56,955,330 | 7.75 |
| DRINKING PLACES | 8,892 | $252,323,410 | $10,087,263 | 1.37 |
| * GROUP TOTALS * | 28,205 | $1,676,207,234 | $67,042,593 | 9.12 |

## SPECIALTY RETAIL STORES GROUP

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| DRUG STORES | 2,638 | $245,323,093 | $9,811,984 | 1.34 |
| LIQUOR STORES | 610 | $30,082,670 | $1,203,182 | .16 |
| USED MERCHANDISE STORES | 8,764 | $66,550,276 | $2,661,684 | .36 |
| SPORTING GOODS STORES | 6,910 | $119,164,696 | $4,766,683 | .65 |
| BOOKS AND STATIONERY STORES | 1,938 | $93,862,610 | $3,754,236 | .51 |
| JEWELRY STORES | 2,273 | $117,500,778 | $4,699,408 | .64 |

# RETAIL SALES
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| HOBBY AND TOY STORES | 11,860 | $71,286,136 | $2,851,199 | .39 |
| GIFT AND NOVELTY SHOPS | 3,373 | $74,778,809 | $2,990,072 | .41 |
| MAIL ORDER STORES | 1,049 | $32,135,267 | $1,285,419 | .17 |
| VENDING MACHINES | 1,200 | $54,868,369 | $2,194,541 | .30 |
| DIRECT SELLING | 5,456 | $55,288,176 | $2,211,418 | .30 |
| FUEL AND ICE DEALERS | 1,302 | $64,048,288 | $2,561,931 | .35 |
| FLORISTS | 2,684 | $62,896,917 | $2,515,067 | .34 |
| OTHER SPECIALTY SHOPS | 14,978 | $383,657,331 | $15,345,125 | 2.09 |
| * GROUP TOTALS * | 65,035 | $1,471,443,416 | $58,851,949 | 8.01 |

## SERVICES GROUP

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| FINANCE, INSURANCE AND REAL ESTATE | 4,494 | $88,487,893 | $3,538,437 | .48 |
| HOTELS AND OTHER LODGING PLACES | 3,283 | $285,204,294 | $11,407,866 | 1.55 |
| LAUNDRY AND CLEANING | 4,331 | $99,060,969 | $3,962,095 | .54 |
| PHOTOGRAPHIC STUDIOS | 2,601 | $39,057,974 | $1,561,494 | .21 |
| BEAUTY SHOPS | 20,794 | $140,006,409 | $5,598,672 | .76 |
| BARBER SHOPS | 4,122 | $31,663,483 | $1,266,187 | .17 |
| SHOE REPAIR SHOPS | 516 | $4,561,867 | $182,463 | .02 |
| FUNERAL HOMES | 1,753 | $55,057,317 | $2,202,200 | .30 |
| OTHER PERSONAL SERVICES | 3,541 | $25,662,800 | $1,026,012 | .14 |
| BUILDING MAINTENANCE | 3,150 | $45,824,923 | $1,832,913 | .25 |
| EMPLOYMENT AGENCIES | 342 | $19,288,034 | $771,516 | .11 |

# RETAIL SALES
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| OTHER BUSINESS SERVICES | 8,533 | $289,768,731 | $11,590,352 | 1.58 |
| AUTOMOBILE RENTAL AND STORAGE | 712 | $46,671,718 | $1,866,832 | .25 |
| AUTOMOBILE REPAIR AND SERVICES | 18,869 | $358,325,740 | $14,330,570 | 1.95 |
| ELECTRICAL REPAIR | 4,131 | $70,520,471 | $2,820,168 | .38 |
| WATCH, JEWELRY REPAIR | 212 | $1,963,154 | $78,523 | .01 |
| FURNITURE REPAIR | 3,234 | $12,277,940 | $491,039 | .07 |
| MISCELLANEOUS REPAIR | 13,317 | $178,515,955 | $7,139,760 | .97 |
| MOTION PICTURE THEATRES | 626 | $35,827,430 | $1,433,063 | .20 |
| AMUSEMENT PARKS AND SERVICES | 8,209 | $232,157,524 | $9,282,806 | 1.26 |
| EDUCATION INSTITUTIONS | 879 | $31,348,157 | $1,253,836 | .17 |
| OTHER SERVICES | 5,086 | $265,297,148 | $10,610,705 | 1.44 |
| * GROUP TOTALS * | 112,735 | $2,356,569,931 | $94,247,509 | 12.83 |

## WHOLESALE GOODS GROUP

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| MOTOR VEHICLE | 1,327 | $64,499,095 | $2,579,888 | .35 |
| FURNITURE AND HOME FURNISHINGS | 129 | $6,924,259 | $276,970 | .04 |
| CONSTRUCTION MATERIALS | 6,703 | $521,376,986 | $20,854,403 | 2.84 |
| FARM AND CONSTRUCTION MACHINERY | 11,853 | $710,986,692 | $28,440,575 | 3.87 |
| MISCELLANEOUS DURABLE GOODS | 1,213 | $47,984,925 | $1,919,394 | .26 |
| APPAREL, PIECE GOODS | 91 | $4,242,433 | $169,700 | .02 |

## RETAIL SALES
## BY BUSINESS CLASSIFICATION
## FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| GROCERIES AND FARM PRODUCTS | 1,173 | $49,582,668 | $1,983,268 | .27 |
| MISCELLANEOUS NONDURABLE GOODS | 9,797 | $335,515,433 | $13,420,347 | 1.83 |
| * GROUP TOTALS * | 32,286 | $1,741,112,491 | $69,644,545 | 9.48 |

### MISCELLANEOUS GROUP

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| AGRICULTURE PRODUCTION AND SERVICES | 6,150 | $78,727,880 | $3,148,158 | .43 |
| MINING | 442 | $26,213,707 | $1,048,532 | .14 |
| GENERAL CONTRACTORS | 5,342 | $104,880,785 | $4,195,135 | .57 |
| PLUMBING AND HEATING CONTRACTORS | 6,105 | $178,207,783 | $7,127,246 | .97 |
| PAINTING CONTRACTORS | 2,872 | $24,048,044 | $961,859 | .13 |
| ELECTRICAL CONTRACTORS | 3,871 | $100,811,807 | $4,032,364 | .55 |
| CARPENTRY CONTRACTORS | 2,788 | $34,409,111 | $1,376,306 | .19 |
| OTHER SPECIAL TRADE CONTRACTORS | 4,070 | $123,396,511 | $4,935,865 | .67 |
| FOOD MANUFACTURERS | 1,071 | $25,694,199 | $1,027,702 | .14 |
| APPAREL AND TEXTILE MANUFACTURERS | 174 | $8,731,687 | $349,269 | .05 |
| FURNITURE, WOOD AND PAPER MANUFACTURERS | 1,255 | $48,638,321 | $1,945,527 | .26 |
| PUBLISHERS OF BOOKS AND NEWSPAPERS | 897 | $20,816,293 | $832,657 | .11 |
| COMMERCIAL PRINTERS | 2,764 | $148,352,217 | $5,934,081 | .81 |
| NONMETALLIC PRODUCT MANUFACTURERS | 1,395 | $75,567,745 | $3,022,723 | .41 |

# RETAIL SALES
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| INDUSTRIAL EQUIPMENT MANUFACTURERS | 2,954 | $164,649,800 | $6,586,004 | .90 |
| MISCELLANEOUS MANUFACTURERS | 599 | $19,822,953 | $792,911 | .11 |
| TEMPORARY RETAILERS | 2,688 | $41,502,044 | $1,233,540 | .17 |
| * GROUP TOTALS * | 45,437 | $1,224,470,887 | $48,549,879 | 6.61 |
| * LATE FILERS * | 17,053 | $188,730,240 | $7,547,693 | 1.03 |
| ** GRAND TOTAL ** | 371,229 | $17,953,167,717 | $717,706,299 | 100.00 * |

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

# USE TAX

## USE TAX ON MOTOR VECHICLES AND TRAILERS
## BY COUNTY
## YEAR ENDING MARCH 31 1990

| | | |
|---|---|---|
| ADAIR | 2,127 | 389,440.43 |
| ADAMS | 1,224 | 184,305.95 |
| ALLAMAKEE | 3,480 | 537,377.83 |
| APPANOOSE | 3,951 | 482,865.64 |
| AUDUBON | 1,813 | 336,876.20 |
| BENTON | 5,754 | 929,111.26 |
| BLACK HAWK | 30,858 | 4,935,646.46 |
| BOONE | 6,393 | 1,017,530.53 |
| BREMER | 5,557 | 974,667.01 |
| BUCHANAN | 5,495 | 824,548.13 |
| BUENA VISTA | 4,972 | 874,079.53 |
| BUTLER | 4,009 | 594,004.35 |
| CALHOUN | 2,798 | 503,164.30 |
| CARROLL | 4,932 | 954,096.19 |
| CASS | 3,948 | 708,394.94 |
| CEDAR | 4,637 | 776,879.75 |
| CERRO GORDO | 11,992 | 1,979,463.18 |
| CHEROKEE | 3,646 | 632,618.03 |
| CHICKASAW | 3,631 | 527,658.58 |
| CLARKE | 2,346 | 336,719.22 |
| CLAY | 4,676 | 762,029.15 |
| CLAYTON | 4,693 | 774,000.61 |
| CLINTON | 12,864 | 2,069,707.85 |
| CRAWFORD | 4,405 | 671,432.36 |
| DALLAS | 8,135 | 1,353,390.94 |
| DAVIS | 2,253 | 309,928.59 |
| DECATUR | 2,102 | 276,302.92 |
| DELAWARE | 4,343 | 742,803.13 |
| DES MOINES | 11,376 | 1,779,602.48 |
| DICKINSON | 3,929 | 718,016.54 |
| DUBUQUE | 19,749 | 3,394,451.24 |
| EMMET | 2,813 | 437,829.17 |
| FAYETTE | 5,461 | 892,688.20 |
| FLOYD | 4,469 | 682,457.49 |
| FRANKLIN | 2,849 | 494,831.23 |
| FREMONT | 2,230 | 355,447.46 |
| GREENE | 2,857 | 454,679.71 |
| GRUNDY | 2,984 | 551,364.95 |
| GUTHRIE | 2,928 | 467,916.77 |
| HAMILTON | 4,759 | 700,382.47 |
| HANCOCK | 3,039 | 502,515.19 |
| HARDIN | 4,876 | 826,029.40 |
| HARRISON | 4,014 | 641,967.27 |
| HENRY | 4,762 | 777,361.33 |
| HOWARD | 2,490 | 351,866.10 |
| HUMBOLDT | 3,015 | 503,810.23 |
| IDA | 2,123 | 369,572.07 |
| IOWA | 3,805 | 662,240.79 |
| JACKSON | 5,689 | 758,283.56 |
| JASPER | 9,927 | 1,650,523.07 |
| JEFFERSON | 4,268 | 675,366.84 |
| JOHNSON | 17642 | 3,611,184.20 |
| JONES | 4,913 | 754,324.75 |
| KEOKUK | 3,121 | 496,733.10 |
| KOSSUTH | 4,470 | 814,375.95 |
| LEE | 10,050 | 1,574,968.14 |
| LINN | 42,321 | 7,612,593.12 |
| LOUISA | 3,600 | 479,909.72 |
| LUCAS | 2,516 | 376,121.84 |
| LYON | 2,827 | 481,319.05 |
| MADISON | 3,602 | 546,847.03 |
| MAHASKA | 5,769 | 870,496.38 |
| MARION | 7,526 | 1,280,958.18 |
| MARSHALL | 10,298 | 1,623,846.49 |
| MILLS | 3,507 | 583,459.79 |
| MITCHELL | 2,786 | 393,588.85 |
| MONONA | 2,809 | 432,310.85 |
| MONROE | 2,247 | 342,827.58 |
| MONTGOMERY | 3,300 | 545,676.47 |
| MUSCATINE | 11,735 | 1,773,951.66 |
| O'BRIEN | 3,826 | 677,088.24 |
| OSCEOLA | 1,850 | 305,148.44 |
| PAGE | 4,341 | 642,139.58 |
| PALO ALTO | 2,366 | 400,868.72 |
| PLYMOUTH | 5,230 | 918,898.43 |
| POCAHONTAS | 2,359 | 455,406.76 |
| POLK | 85,391 | 16,239,387.33 |
| POTTAWATTAMIE | 24,304 | 3,567,054.09 |
| POWESHIEK | 4,476 | 787,023.05 |
| RINGGOLD | 1,420 | 216,021.42 |
| SAC | 3,007 | 521,063.43 |
| SCOTT | 38,247 | 6,830,928.85 |
| SHELBY | 3,066 | 579,365.03 |
| SIOUX | 6,716 | 1,196,558.15 |
| STORY | 13,994 | 2,736,448.02 |
| TAMA | 4,399 | 699,406.05 |
| TAYLOR | 1,729 | 256,647.20 |
| UNION | 3,532 | 481,663.76 |
| VAN BUREN | 2,227 | 320,413.57 |
| WAPELLO | 10,463 | 1,435,841.83 |
| WARREN | 9,398 | 1,610,302.52 |
| WASHINGTON | 5,021 | 809,555.73 |
| WAYNE | 1,764 | 261,817.20 |
| WEBSTER | 10,239 | 1,604,307.10 |
| WINNEBAGO | 2,963 | 492,159.88 |
| WINNESHIEK | 4,707 | 781,575.94 |
| WOODBURY | 26,189 | 3,929,192.91 |
| WORTH | 2,007 | 312,340.62 |
| WRIGHT | 3,639 | 645,212.03 |
| MOTOR VEHICLE | 155 | 137,321.78 |
| TOTALS | 709,510 | 118,854,897.43 |

# RETAILERS USE TAX
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| UTILITIES & TRANSPORTATION GROUP | | | | |
| COMMUNICATION UTILITIES | 392 | $48,630,232 | $1,945,209 | 2.50 |
| ELECTRIC AND GAS UTILITIES | 118 | $44,753,091 | $1,790,127 | 2.30 |
| WATER AND SANITATION UTILITIES | 27 | $236,855 | $9,473 | .01 |
| TRANSPORTATION COMPANIES | 185 | $46,279,852 | $1,851,194 | 2.38 |
| * GROUP TOTALS * | 722 | $139,900,030 | $5,596,003 | 7.20 |
| BUILDING MATERIALS GROUP | | | | |
| BUILDING MATERIAL DEALERS | 526 | $22,634,210 | $905,295 | 1.16 |
| PAINT AND GLASS STORES | 39 | $856,263 | $34,250 | .04 |
| HARDWARE STORES | 112 | $2,306,420 | $92,258 | .12 |
| GARDEN SUPPLY STORES | 76 | $984,835 | $39,391 | .05 |
| MOBILE HOME DEALERS | 7 | $0 | $0 | .00 |
| * GROUP TOTALS * | 760 | $26,781,728 | $1,071,194 | 1.38 |
| GENERAL MERCHANDISE GROUP | | | | |
| DEPARTMENT STORES | 24 | $50,213,254 | $2,008,531 | 2.58 |
| VARIETY STORES | 8 | $911,421 | $36,457 | .05 |
| MISCELLANEOUS GENERAL MERCHANDISE STORES | 20 | $215,965 | $8,636 | .01 |
| * GROUP TOTALS * | 52 | $51,340,640 | $2,053,624 | 2.64 |

# RETAILERS USE TAX
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| | | FOOD DEALERS GROUP | | |
| GROCERY STORES | 39 | $1,027,528 | $41,102 | .05 |
| MEAT AND FISH MARKETS | 5 | $31,101 | $1,244 | .00 |
| FRUIT AND VEGETABLE MARKETS | 3 | $370 | $15 | .00 |
| CONFECTIONERY STORES | 21 | $458,699 | $18,349 | .02 |
| DAIRY PRODUCT STORES | 1 | $0 | $0 | .00 |
| BAKERIES | 0 | $0 | $0 | .00 |
| MISCELLANEOUS FOOD STORES | 25 | $77,373 | $3,095 | .00 |
| * GROUP TOTALS * | 94 | $1,595,071 | $63,805 | .08 |
| | | MOTOR VEHICLE GROUP | | |
| AUTOMOBILE DEALERS | 69 | $2,665,611 | $106,624 | .14 |
| AUTOMOTIVE PARTS | 318 | $10,108,838 | $404,204 | .52 |
| GAS STATIONS | 109 | $5,114,692 | $204,587 | .26 |
| RECREATIONAL VEHICLES | 110 | $2,770,968 | $110,840 | .14 |
| * GROUP TOTALS * | 606 | $20,660,109 | $826,255 | 1.06 |
| | | APPAREL GROUP | | |
| MEN S AND BOY S APPAREL STORES | 12 | $249,344 | $9,974 | .01 |
| WOMEN S APPAREL STORES | 49 | $2,003,427 | $80,139 | .10 |
| FAMILY AND CHILDREN S APPAREL STORES | 51 | $1,316,553 | $52,663 | .07 |

## RETAILERS USE TAX
## BY BUSINESS CLASSIFICATION
## FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| SHOE STORES | 44 | $2,722,528 | $108,896 | .14 |
| OTHER APPAREL STORES | 59 | $771,891 | $30,878 | .04 |
| * GROUP TOTALS * | 215 | $7,063,743 | $282,550 | .36 |
| HOME FURNISHINGS AND APPLIANCES GROUP | | | | |
| FURNITURE STORES | 362 | $9,339,715 | $373,566 | .48 |
| HOME FURNISHING STORES | 267 | $28,286,974 | $1,131,481 | 1.46 |
| APPLIANCE, ENTERTAINMENT EQUIPMENT STORES | 497 | $15,264,802 | $610,590 | .79 |
| * GROUP TOTALS * | 1,126 | $52,891,491 | $2,115,637 | 2.72 |
| EATING AND DRINKING PLACES GROUP | | | | |
| EATING PLACES | 127 | $1,922,995 | $76,923 | .10 |
| DRINKING PLACES | 0 | $0 | $0 | .00 |
| * GROUP TOTALS * | 127 | $1,922,995 | $76,923 | .10 |
| SPECIALTY RETAIL STORES GROUP | | | | |
| DRUG STORES | 20 | $1,647,979 | $65,922 | .08 |
| LIQUOR STORES | 12 | $204,970 | $8,198 | .01 |
| USED MERCHANDISE STORES | 305 | $1,750,143 | $70,004 | .09 |
| SPORTING GOODS STORES | 137 | $1,731,868 | $69,276 | .09 |
| BOOKS AND STATIONERY STORES | 187 | $6,577,357 | $263,092 | .34 |
| JEWELRY STORES | 84 | $1,099,757 | $43,988 | .06 |

# RETAILERS USE TAX
# BY BUSINESS CLASSIFICATION
## FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| HOBBY AND TOY STORES | 479 | $1,223,696 | $48,948 | .06 |
| GIFT AND NOVELTY SHOPS | 113 | $2,137,995 | $85,494 | .11 |
| MAIL ORDER STORES | 327 | $27,049,778 | $1,081,994 | 1.39 |
| VENDING MACHINES | 186 | $3,215,936 | $128,631 | .17 |
| DIRECT SELLING | 784 | $32,770,587 | $1,310,823 | 1.69 |
| FUEL AND ICE DEALERS | 201 | $2,234,275 | $89,373 | .11 |
| FLORISTS | 23 | $30,409 | $1,216 | .00 |
| OTHER SPECIALTY SHOPS | 1,307 | $62,714,151 | $2,508,560 | 3.23 |
| * GROUP TOTALS * | 4,165 | $144,388,901 | $5,775,519 | 7.43 |

## SERVICES GROUP

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| FINANCE, INSURANCE AND REAL ESTATE | 424 | $10,593,656 | $423,753 | .55 |
| HOTELS AND OTHER LODGING PLACES | 45 | $722,789 | $28,910 | .04 |
| LAUNDRY AND CLEANING | 196 | $7,685,202 | $307,393 | .40 |
| PHOTOGRAPHIC STUDIOS | 120 | $3,150,108 | $126,003 | .16 |
| BEAUTY SHOPS | 17 | $359,693 | $14,388 | .02 |
| BARBER SHOPS | 16 | $9,195 | $367 | .00 |
| SHOE REPAIR SHOPS | 4 | $3,081 | $123 | .00 |
| FUNERAL HOMES | 21 | $53,582 | $2,143 | .00 |
| OTHER PERSONAL SERVICES | 97 | $1,632,805 | $65,315 | .08 |
| BUILDING MAINTENANCE | 234 | $3,140,616 | $125,627 | .16 |
| EMPLOYMENT AGENCIES | 3 | $18,900 | $756 | .00 |

## RETAILERS USE TAX
## BY BUSINESS CLASSIFICATION
## FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| OTHER BUSINESS SERVICES | 3,477 | $189,052,298 | $7,562,234 | 9.73 |
| AUTOMOBILE RENTAL AND STORAGE | 155 | $5,821,425 | $232,858 | .30 |
| AUTOMOBILE REPAIR AND SERVICES | 187 | $3,221,613 | $128,865 | .17 |
| ELECTRICAL REPAIR | 266 | $4,036,257 | $161,451 | .21 |
| WATCH, JEWELRY REPAIR | 0 | $0 | $0 | .00 |
| FURNITURE REPAIR | 42 | $102,305 | $4,091 | .01 |
| MISCELLANEOUS REPAIR | 551 | $11,716,174 | $468,072 | .60 |
| MOTION PICTURE THEATRES | 49 | $1,847,164 | $73,886 | .10 |
| AMUSEMENT PARKS AND SERVICES | 106 | $1,829,214 | $73,172 | .09 |
| EDUCATION INSTITUTIONS | 20 | $217,092 | $8,685 | .01 |
| OTHER SERVICES | 183 | $2,864,650 | $114,581 | .15 |
| * GROUP TOTALS * | 6,213 | $248,077,819 | $9,922,673 | 12.76 |
| | | | | |
| WHOLESALE GOODS GROUP | | | | |
| MOTOR VEHICLE | 267 | $8,503,410 | $340,144 | .44 |
| FURNITURE AND HOME FURNISHINGS | 135 | $2,925,246 | $117,014 | .15 |
| CONSTRUCTION MATERIALS | 2,261 | $115,116,697 | $4,604,674 | 5.92 |
| FARM AND CONSTRUCTION MACHINERY | 6,778 | $288,619,305 | $11,544,772 | 14.85 |
| MISCELLANEOUS DURABLE GOODS | 349 | $17,749,861 | $709,994 | .91 |
| APPAREL, PIECE GOODS | 79 | $2,999,490 | $119,978 | .15 |

# RETAILERS USE TAX
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| GROCERIES AND FARM PRODUCTS | 288 | $13,506,639 | $540,268 | .69 |
| MISCELLANEOUS NONDURABLE GOODS | 1,509 | $72,446,910 | $2,897,852 | 3.73 |
| * GROUP TOTALS * | 11,666 | $521,867,558 | $20,874,696 | 26.85 |

## MISCELLANEOUS GROUP

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| AGRICULTURE PRODUCTION AND SERVICES | 281 | $9,231,289 | $369,248 | .47 |
| MINING | 56 | $1,324,047 | $52,963 | .07 |
| GENERAL CONTRACTORS | 1,148 | $37,318,262 | $1,492,735 | 1.92 |
| PLUMBING AND HEATING CONTRACTORS | 423 | $12,028,724 | $481,152 | .62 |
| PAINTING CONTRACTORS | 124 | $732,175 | $29,285 | .04 |
| ELECTRICAL CONTRACTORS | 227 | $5,495,561 | $219,820 | .28 |
| CARPENTRY CONTRACTORS | 85 | $994,112 | $39,762 | .05 |
| OTHER SPECIAL TRADE CONTRACTORS | 908 | $19,783,695 | $791,355 | 1.02 |
| FOOD MANUFACTURERS | 287 | $21,785,739 | $871,427 | 1.12 |
| APPAREL AND TEXTILE MANUFACTURERS | 197 | $9,305,251 | $372,209 | .48 |
| FURNITURE, WOOD AND PAPER MANUFACTURERS | 716 | $24,421,852 | $977,035 | 1.26 |
| PUBLISHERS OF BOOKS AND NEWSPAPERS | 173 | $18,627,680 | $745,108 | .96 |
| COMMERCIAL PRINTERS | 381 | $42,523,060 | $1,700,922 | 2.19 |
| NONMETALLIC PRODUCT MANUFACTURERS | 1,473 | $92,493,130 | $3,711,437 | 4.77 |

# RETAILERS USE TAX
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| INDUSTRIAL EQUIPMENT MANUFACTURERS | 3,995 | $274,095,898 | $10,963,815 | 14.10 |
| MISCELLANEOUS MANUFACTURERS | 863 | $79,403,730 | $3,176,148 | 4.09 |
| TEMPORARY RETAILERS | 205 | $3,798,189 | $758 | .00 |
| * GROUP TOTALS * | 11,542 | $653,362,394 | $25,995,179 | 33.44 |
| * LATE FILERS * | 1,172 | $23,173,632 | $925,039 | 1.19 |
| ** GRAND TOTAL ** | 38,460 | $1,893,026,111 | $75,579,097 | 100.00 * |

* - PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

# CONSUMERS USE TAX
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| UTILITIES & TRANSPORTATION GROUP | | | | |
| COMMUNICATION UTILITIES | 729 | $49,354,824 | $1,974,208 | 7.63 * |
| ELECTRIC AND GAS UTILITIES | 655 | $57,123,179 | $2,284,917 | 8.83 * |
| WATER AND SANITATION UTILITIES | 71 | $1,564,271 | $62,570 | .24 * |
| TRANSPORTATION COMPANIES | 579 | $13,421,582 | $536,861 | 2.08 * |
| * GROUP TOTALS * | 2,034 | $121,463,856 | $4,858,556 | 18.78 * |
| BUILDING MATERIALS GROUP | | | | |
| BUILDING MATERIAL DEALERS | 205 | $1,394,853 | $55,792 | .22 * |
| PAINT AND GLASS STORES | 4 | $12,200 | $488 | .00 * |
| HARDWARE STORES | 8 | $3,471 | $139 | .00 * |
| GARDEN SUPPLY STORES | 36 | $244,805 | $9,792 | .04 * |
| MOBILE HOME DEALERS | 0 | $0 | $0 | .00 * |
| * GROUP TOTALS * | 253 | $1,655,329 | $66,211 | .26 * |
| GENERAL MERCHANDISE GROUP | | | | |
| DEPARTMENT STORES | 27 | $3,327,346 | $133,095 | .51 * |
| VARIETY STORES | 0 | $0 | $0 | .00 * |
| MISCELLANEOUS GENERAL MERCHANDISE STORES | 26 | $522,306 | $20,891 | .08 * |
| * GROUP TOTALS * | 53 | $3,849,652 | $153,986 | .60 * |

## FOOD DEALERS GROUP

# CONSUMERS USE TAX
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| GROCERY STORES | 26 | $2,880,997 | $115,239 | .45 * |
| MEAT AND FISH MARKETS | 16 | $115,100 | $4,604 | .02 * |
| FRUIT AND VEGETABLE MARKETS | 0 | $0 | $0 | .00 * |
| CONFECTIONERY STORES | 0 | $0 | $0 | .00 * |
| DAIRY PRODUCT STORES | 6 | $67,883 | $2,715 | .01 * |
| BAKERIES | 5 | $49,145 | $1,966 | .01 * |
| MISCELLANEOUS FOOD STORES | 8 | $6,070 | $243 | .00 * |
| * GROUP TOTALS * | 61 | $3,119,195 | $124,767 | .48 * |
| MOTOR VEHICLE GROUP | | | | |
| AUTOMOBILE DEALERS | 96 | $170,493 | $6,814 | .03 * |
| AUTOMOTIVE PARTS | 68 | $2,912,378 | $116,495 | .45 * |
| GAS STATIONS | 71 | $197,524 | $7,901 | .03 * |
| RECREATIONAL VEHICLES | 20 | $48,266 | $1,930 | .01 * |
| * GROUP TOTALS * | 255 | $3,328,661 | $133,140 | .51 * |
| APPAREL GROUP | | | | |
| MEN S AND BOY S APPAREL STORES | 24 | $5,200 | $208 | .00 * |
| WOMEN S APPAREL STORES | 231 | $188,148 | $7,529 | .03 * |
| FAMILY AND CHILDREN S APPAREL STORES | 23 | $24,693 | $988 | .00 * |
| SHOE STORES | 70 | $317,306 | $12,689 | .05 * |
| OTHER APPAREL STORES | 8 | $113,155 | $4,526 | .02 * |

# CONSUMERS USE TAX
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| * GROUP TOTALS * | 356 | $648,502 | $25,940 | .10 * |
| **HOME FURNISHINGS AND APPLIANCES GROUP** | | | | |
| FURNITURE STORES | 28 | $471,050 | $18,843 | .07 * |
| HOME FURNISHING STORES | 61 | $7,696,253 | $307,853 | 1.19 * |
| APPLIANCE, ENTERTAINMENT EQUIPMENT STORES | 41 | $204,703 | $8,191 | .03 * |
| * GROUP TOTALS * | 130 | $8,372,006 | $334,887 | 1.29 * |
| **EATING AND DRINKING PLACES GROUP** | | | | |
| EATING PLACES | 330 | $3,275,203 | $131,008 | .51 * |
| DRINKING PLACES | 8 | $12,650 | $506 | .00 * |
| * GROUP TOTALS * | 338 | $3,287,853 | $131,514 | .51 * |
| **SPECIALTY RETAIL STORES GROUP** | | | | |
| DRUG STORES | 11 | $138,720 | $5,549 | .02 * |
| LIQUOR STORES | 0 | $0 | $0 | .00 * |
| USED MERCHANDISE STORES | 12 | $854 | $34 | .00 * |
| SPORTING GOODS STORES | 58 | $439,295 | $17,574 | .07 * |
| BOOKS AND STATIONERY STORES | 40 | $743,136 | $29,723 | .11 * |
| JEWELRY STORES | 59 | $16,076 | $644 | .00 * |
| HOBBY AND TOY STORES | 13 | $35,741 | $1,431 | .01 * |
| GIFT AND NOVELTY SHOPS | 8 | $3,402 | $136 | .00 * |

# CONSUMERS USE TAX
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE-SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| MAIL ORDER STORES | 8 | $27,239 | $1,090 | .00 * |
| VENDING MACHINES | 195 | $978,848 | $39,154 | .15 * |
| DIRECT SELLING | 39 | $1,207,178 | $48,287 | .19 * |
| FUEL AND ICE DEALERS | 79 | $352,809 | $14,112 | .05 * |
| FLORISTS | 8 | $954 | $38 | .00 * |
| OTHER SPECIALTY SHOPS | 158 | $2,472,885 | $98,915 | .38 * |
| * GROUP TOTALS * | 688 | $6,417,137 | $256,687 | .99 * |

## SERVICES GROUP

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE-SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| FINANCE, INSURANCE AND REAL ESTATE | 1,781 | $24,014,207 | $960,519 | 3.71 * |
| HOTELS AND OTHER LODGING PLACES | 270 | $2,914,843 | $116,595 | .45 * |
| LAUNDRY AND CLEANING | 71 | $1,964,176 | $78,567 | .30 * |
| PHOTOGRAPHIC STUDIOS | 4 | $5,217 | $209 | .00 * |
| BEAUTY SHOPS | 4 | $4,930 | $197 | .00 * |
| BARBER SHOPS | 0 | $0 | $0 | .00 * |
| SHOE REPAIR SHOPS | 0 | $0 | $0 | .00 * |
| FUNERAL HOMES | 59 | $40,781 | $1,630 | .01 * |
| OTHER PERSONAL SERVICES | 43 | $463,186 | $18,528 | .07 * |
| BUILDING MAINTENANCE | 30 | $138,860 | $5,557 | .02 * |
| EMPLOYMENT AGENCIES | 11 | $39,653 | $1,587 | .01 * |
| OTHER BUSINESS SERVICES | 660 | $20,267,274 | $810,686 | 3.13 * |
| AUTOMOBILE RENTAL AND STORAGE | 23 | $414,335 | $16,573 | .06 * |

# CONSUMERS USE TAX
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| AUTOMOBILE REPAIR AND SERVICES | 121 | $938,860 | $37,552 | .15 * |
| ELECTRICAL REPAIR | 35 | $227,779 | $9,113 | .04 * |
| WATCH, JEWELRY REPAIR | 4 | $3,714 | $149 | .00 * |
| FURNITURE REPAIR | 24 | $39,608 | $1,583 | .01 * |
| MISCELLANEOUS REPAIR | 191 | $1,713,717 | $68,553 | .27 * |
| MOTION PICTURE THEATRES | 51 | $43,892 | $1,755 | .01 * |
| AMUSEMENT PARKS AND SERVICES | 172 | $464,646 | $18,585 | .07 * |
| EDUCATION INSTITUTIONS | 19 | $172,261 | $6,890 | .03 * |
| OTHER SERVICES | 3,336 | $40,585,338 | $1,623,434 | 6.28 * |
| * GROUP TOTALS * | 6,909 | $94,457,277 | $3,778,262 | 14.61 * |

## WHOLESALE GOODS GROUP

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| MOTOR VEHICLE | 41 | $1,715,073 | $68,604 | .27 * |
| FURNITURE AND HOME FURNISHINGS | 8 | $49,549 | $1,983 | .01 * |
| CONSTRUCTION MATERIALS | 253 | $4,313,448 | $172,541 | .67 * |
| FARM AND CONSTRUCTION MACHINERY | 476 | $5,634,027 | $225,367 | .87 * |
| MISCELLANEOUS DURABLE GOODS | 92 | $6,178,170 | $247,125 | .96 * |
| APPAREL, PIECE GOODS | 5 | $0 | $0 | .00 * |
| GROCERIES AND FARM PRODUCTS | 228 | $7,071,623 | $282,866 | 1.09 * |
| MISCELLANEOUS NONDURABLE GOODS | 848 | $6,732,206 | $269,287 | 1.04 * |

# CONSUMERS USE TAX
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| * GROUP TOTALS * | 1,951 | $31,694,096 | $1,267,773 | 4.90 * |
| MISCELLANEOUS GROUP | | | | |
| AGRICULTURE PRODUCTION AND SERVICES | 246 | $5,129,009 | $205,162 | .79 * |
| MINING | 77 | $697,248 | $27,890 | .11 * |
| GENERAL CONTRACTORS | 1,040 | $21,444,271 | $857,782 | 3.32 * |
| PLUMBING AND HEATING CONTRACTORS | 359 | $4,018,473 | $160,738 | .62 * |
| PAINTING CONTRACTORS | 29 | $1,481,740 | $59,269 | .23 * |
| ELECTRICAL CONTRACTORS | 163 | $2,668,848 | $106,751 | .41 * |
| CARPENTRY CONTRACTORS | 33 | $814,620 | $32,584 | .13 * |
| OTHER SPECIAL TRADE CONTRACTORS | 602 | $11,281,246 | $451,250 | 1.74 * |
| FOOD MANUFACTURERS | 601 | $62,856,950 | $2,514,281 | 9.72 * |
| APPAREL AND TEXTILE MANUFACTURERS | 92 | $7,827,594 | $313,103 | 1.21 * |
| FURNITURE, WOOD AND PAPER MANUFACTURERS | 263 | $13,162,547 | $526,498 | 2.04 * |
| PUBLISHERS OF BOOKS AND NEWSPAPERS | 229 | $5,379,235 | $215,170 | .83 * |
| COMMERCIAL PRINTERS | 219 | $12,776,378 | $511,049 | 1.98 * |
| NONMETALLIC PRODUCT MANUFACTURERS | 668 | $33,885,988 | $1,355,438 | 5.24 * |
| INDUSTRIAL EQUIPMENT MANUFACTURERS | 1,425 | $172,584,052 | $6,903,373 | 26.69 * |
| MISCELLANEOUS MANUFACTURERS | 272 | $8,138,859 | $325,552 | 1.26 * |

# CONSUMERS USE TAX
# BY BUSINESS CLASSIFICATION
# FISCAL YEAR 1990

| MAJOR BUSINESS CLASS | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| TEMPORARY RETAILERS | 443 | $3,819,550 | $6,977 | .03 * |
| * GROUP TOTALS * | 6,761 | $367,966,608 | $14,572,867 | 56.34 * |
| * LATE FILERS * | 730 | $5,865,165 | $160,639 | .62 * |
| ** GRAND TOTAL ** | 20,519 | $652,125,337 | $25,865,229 | 100.00 * |

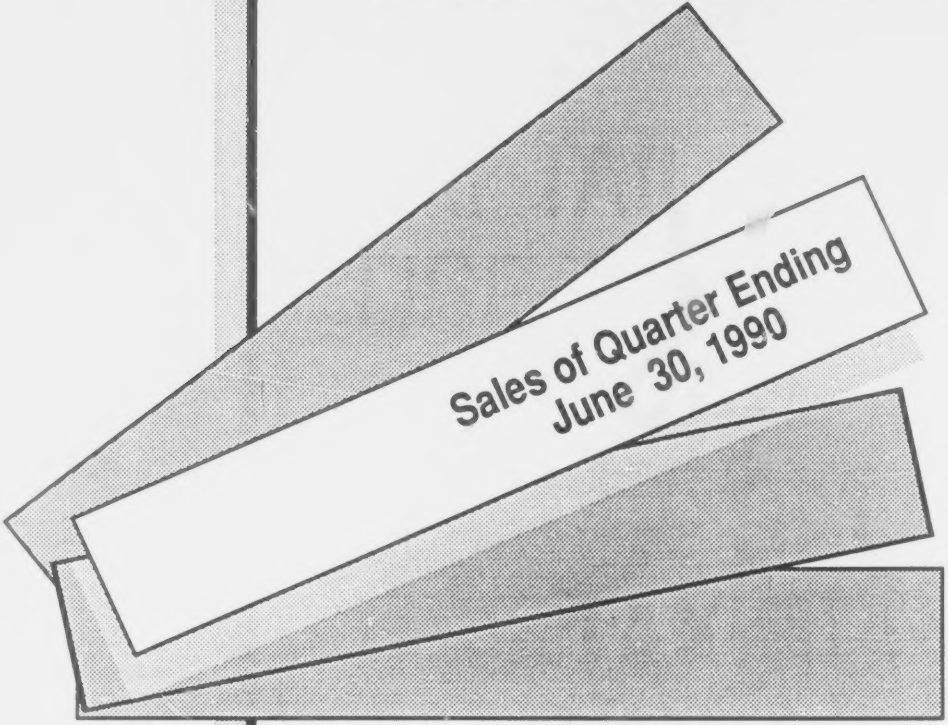
* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

# CONSUMER USE TAX
## BY COUNTY
## FISCAL YEAR 1990

| COUNTY | NO. OF RETURNS | COMPUTED TAX | COUNTY | NO. OF RETURNS | COMPUTED TAX |
|---|---|---|---|---|---|
| ADAIR | 78 | $14,262 | JONES | 127 | $23,365 |
| ADAMS | 31 | $7,138 | KEOKUK | 80 | $6,043 |
| ALLAMAKEE | 145 | $35,749 | KOSSUTH | 113 | $24,489 |
| APPANOOSE | 60 | $211,568 | LEE | 274 | $488,707 |
| AUDUBON | 33 | $2,196 | LINN | 1,378 | $4,348,338 |
| BENTON | 112 | $21,752 | LOUISA | 70 | $6,126 |
| BLACK HAWK | 879 | $2,335,106 | LUCAS | 32 | $50,244 |
| BOONE | 139 | $50,024 | LYON | 123 | $25,774 |
| BREMER | 150 | $134,271 | MADISON | 43 | $13,737 |
| BUCHANAN | 126 | $25,951 | MAHASKA | 186 | $100,433 |
| BUENA VISTA | 111 | $26,620 | MARION | 145 | $218,744 |
| BUTLER | 92 | $18,118 | MARSHALL | 272 | $399,954 |
| CALHOUN | 58 | $28,663 | MILLS | 44 | $10,951 |
| CARROLL | 189 | $86,102 | MITCHELL | 112 | $25,347 |
| CASS | 128 | $50,558 | MONONA | 78 | $5,838 |
| CEDAR | 95 | $28,746 | MONROE | 75 | $13,100 |
| CERRO GORDO | 481 | $247,001 | MONTGOMERY | 119 | $72,802 |
| CHEROKEE | 77 | $17,263 | MUSCATINE | 302 | $763,114 |
| CHICKASAW | 90 | $97,104 | OBRIEN | 171 | $18,832 |
| CLARKE | 29 | $11,319 | OSCEOLA | 59 | $5,726 |
| CLAY | 207 | $69,632 | PAGE | 170 | $40,764 |
| CLAYTON | 128 | $82,673 | PALO ALTO | 66 | $19,331 |
| CLINTON | 269 | $321,691 | PLYMOUTH | 124 | $129,498 |
| CRAWFORD | 119 | $304,710 | POCAHONTAS | 107 | $53,637 |
| DALLAS | 159 | $54,714 | POLK | 2,803 | $5,639,168 |
| DAVIS | 71 | $11,210 | POTTAWATTAMIE | 590 | $356,932 |
| DECATUR | 37 | $2,466 | POWESHIEK | 144 | $500,633 |
| DELAWARE | 84 | $13,977 | RINGGOLD | 31 | $704 |
| DES MOINES | 379 | $486,030 | SAC | 104 | $26,060 |
| DICKINSON | 118 | $28,397 | SCOTT | 1,052 | $1,249,291 |
| DUBUQUE | 838 | $1,337,220 | SHELBY | 133 | $67,568 |
| EMMET | 100 | $67,018 | SIOUX | 207 | $121,331 |
| FAYETTE | 133 | $38,024 | STORY | 430 | $237,580 |
| FLOYD | 168 | $108,162 | TAMA | 98 | $24,810 |
| FRANKLIN | 99 | $39,333 | TAYLOR | 35 | $1,862 |
| FREMONT | 52 | $4,060 | UNION | 61 | $32,042 |
| GREENE | 102 | $8,184 | VAN BUREN | 48 | $10,313 |
| GRUNDY | 98 | $26,229 | WAPELLO | 316 | $685,508 |
| GUTHRIE | 67 | $7,609 | WARREN | 113 | $28,923 |
| HAMILTON | 176 | $238,900 | WASHINGTON | 127 | $26,940 |
| HANCOCK | 87 | $31,276 | WAYNE | 60 | $19,197 |
| HARDIN | 282 | $113,973 | WEBSTER | 332 | $523,857 |
| HARRISON | 88 | $13,429 | WINNEBAGO | 121 | $163,557 |
| HENRY | 126 | $64,613 | WINNESHIEK | 134 | $127,377 |
| HOWARD | 83 | $14,236 | WOODBURY | 760 | $905,727 |
| HUMBOLDT | 98 | $64,803 | WORTH | 71 | $26,920 |
| IDA | 59 | $36,960 | WRIGHT | 151 | $79,087 |
| IOWA | 121 | $185,372 | | | |
| JACKSON | 113 | $25,240 | OUT OF STATE | 4 | $0 |
| JASPER | 184 | $292,255 | | | |
| JEFFERSON | 140 | $86,717 | | | |
| JOHNSON | 436 | $486,324 | GRAND TOTAL | 20,519 | $25,865,229 |

S2.2a-1

# IOWA
# RETAIL SALES & USE TAX REPORT



## Sales of Quarter Ending June 30, 1990

Compiled by
State of Iowa
DEPARTMENT OF REVENUE & FINANCE
Information & Management Services Division
Hoover State Office Building
Des Moines, Iowa 50319
phone: (515) 281-5777

## RETAIL SALES TAX
## THE QUARTER IN REVIEW

### COMPUTED TAX BY BUSINESS GROUP
### QUARTER ENDING JUNE 30, 1990

Computed tax during the second quarter of 1990 amounted to $183,926,920, an increase of 4.94 percent from the same quarter in 1989. The number of businesses filing returns decreased from 88,578 to 87,721 or -.96 percent during the same period. This data indicates an increase in the average amount of computed tax reported per return.

### Taxable Sales Tax by Business Group

During the second quarter of 1990, the Miscellaneous Group showed the largest increase in the number of filers with a .52 percent increase. Several business groups reported a slight decrease in the number of filers. The Home Furnishing and Utilities Groups showed decreases of -3.28 percent and -3.15 percent respectively, while Building Materials (-3.93 percent) and Food Dealers (-3.94 percent) Groups showed the largest decrease. The Specialty Retail Groups showed the largest increase in computed tax with a 9.66 percent increase. The Apparel and Food Dealers followed with increases of 6.60 and 6.31 respectively.

| Business Group | # Bus. June 89 | # Bus. June 90 | % Change # Bus. | Computed Tax June 89 | Computed Tax June 90 | % Change Tax |
|---|---|---|---|---|---|---|
| Nonresidents | 81 | 64 | -20.98% | $ 194,009 | $ 70,822 | -63.50% |
| Utilities | 2,221 | 2,151 | - 3.15% | 23,579,667 | 23,715,048 | .57% |
| Building Materials | 2,212 | 2,125 | - 3.93% | 10,880,875 | 11,476,242 | 5.47% |
| General Merchandise | 1,698 | 1,669 | - 1.71% | 22,390,439 | 23,747,451 | 6.06% |
| Food Dealers | 1,778 | 1,708 | - 3.94% | 10,251,620 | 10,898,891 | 6.31% |
| Motor Vehicle | 4,764 | 4,617 | - 3.08% | 10,188,278 | 10,441,310 | 2.48% |
| Apparel | 2,075 | 2,054 | - 1.01% | 5,428,730 | 5,787,035 | 6.60% |
| Home Furnishings | 2,684 | 2,596 | - 3.28% | 6,277,595 | 6,645,268 | 5.85% |
| Eating and Drinking | 7,026 | 7,001 | - 0.36% | 16,832,866 | 17,803,040 | 5.76% |
| Specialty Retail | 14,450 | 14,137 | - 2.17% | 13,716,792 | 15,042,119 | 9.66% |
| Services | 27,213 | 27,192 | - 0.08% | 24,039,497 | 25,351,908 | 5.45% |
| Wholesale Goods | 7,732 | 7,697 | - 0.45% | 17,319,802 | 17,927,003 | 3.51% |
| Miscellaneous | 10,777 | 10,834 | + 0.52% | 12,559,657 | 13,196,260 | 5.07% |
| Late Filers | 3,867 | 3,876 | + 0.23% | 1,599,720 | 1,824,523 | 14.05% |
| TOTALS | 88,578 | 87,721 | - 0.97% | $175,259,547 | $183,926,920 | 4.94% |

# USE TAX
# THE QUARTER IN REVIEW

## RETAILERS USE TAX BY BUSINESS GROUP
### Number of Returns and Computed Tax
### Quarter Ending June 30, 1990

| Business Group | No. of Returns | % of Returns | Computed Tax | % of Tax |
|---|---|---|---|---|
| Utilities | 180 | 1.98% | $ 1,909,068 | 9.54% |
| Building Materials | 181 | 1.99 | 307,534 | 1.54 |
| General Merchandise | 14 | 0.15 | 417,553 | 2.09 |
| Food Dealers | 21 | 0.23 | 28,702 | 0.14 |
| Motor Vehicle | 137 | 1.51 | 205,056 | 1.02 |
| Apparel | 44 | 0.48 | 88,705 | 0.44 |
| Home Furnishings | 276 | 3.04 | 597,982 | 2.99 |
| Eating and Drinking | 27 | 0.30 | 26,690 | 0.13 |
| Specialty Retail | 884 | 9.74 | 1,492,325 | 7.46 |
| Services | 1,484 | 16.36 | 2,145,836 | 10.73 |
| Wholesale Goods | 2,811 | 30.98 | 5,661,079 | 28.30 |
| Miscellaneous | 2,760 | 30.42 | 6,883,975 | 34.41 |
| Late Filers | 259 | 2.85 | 242,249 | 1.22 |
|  | 9,078 | 100.00% | $20,006,754 | 100.00% |

## COMPARISON OF USE TAXES FOR THE QUARTER ENDING
## June 30, 1989 and 1990

| Use Tax | June 1989 | June 1990 | % Change |
|---|---|---|---|
| Retailers |  |  |  |
| Number of Returns | 9,433 | 9,078 | -3.76% |
| Computed Tax | $18,945,556 | $20,006,754 | 5.60% |
| Motor Vehicle |  |  |  |
| Number of Units | 199,333 | 194,943 | -2.20% |
| Computed Tax | $31,765,918 | $31,830,465 | 0.20% |
| Consumers |  |  |  |
| Number of Returns | 5,090 | 5,211 | 2.38% |
| Computed Tax | $ 6,468,676 | $ 7,220,065 | 11.62% |

## RETAIL SALES TAX
## BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| NON-RESIDENT | 64 | $1,783,922 | $70,822 | .04% |
| ADAIR COUNTY | | | | |
| GREENFIELD* | 108 | $4,544,661 | $181,783 | .10% |
| ADAIR | 50 | $1,855,836 | $74,133 | .04% |
| STUART | 29 | $862,235 | $34,490 | .02% |
| BRIDGEWATER | 21 | $206,432 | $8,157 | .00% |
| FONTANELLE | 28 | $379,386 | $15,179 | .01% |
| ORIENT | 23 | $252,934 | $10,117 | .01% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 66 | $931,031 | $37,239 | .02% |
| * TOTAL COUNTY * | 325 | $9,032,515 | $361,098 | .20% |
| ADAMS COUNTY | | | | |
| CORNING* | 105 | $3,825,327 | $152,982 | .08% |
| NON-PERMIT | 1 | $333 | $10 | .00% |
| OTHER | 73 | $449,850 | $17,996 | .01% |
| * TOTAL COUNTY * | 179 | $4,275,510 | $170,988 | .09% |
| ALLAMAKEE COUNTY | | | | |
| WAUKON* | 186 | $7,690,278 | $307,583 | .17% |
| LANSING | 80 | $1,882,633 | $75,306 | .04% |
| POSTVILLE | 81 | $4,319,743 | $172,752 | .09% |
| NEW ALBIN | 29 | $380,034 | $15,189 | .01% |
| HARPERS FERRY | 25 | $354,513 | $14,181 | .01% |
| NON-PERMIT | 2 | $3,652 | $110 | .00% |
| OTHER | 119 | $726,920 | $29,078 | .02% |
| * TOTAL COUNTY * | 522 | $15,357,773 | $614,199 | .33% |
| APPANOOSE COUNTY | | | | |
| CENTERVILLE* | 258 | $12,617,365 | $504,519 | .27% |
| CINCINNATI | 11 | $177,289 | $7,091 | .00% |
| MORAVIA | 27 | $257,165 | $10,288 | .01% |
| MOULTON | 28 | $312,715 | $12,510 | .01% |
| MYSTIC | 18 | $234,235 | $9,370 | .01% |
| NON-PERMIT | 2 | $39,930 | $1,198 | .00% |
| OTHER | 114 | $1,727,235 | $69,088 | .04% |
| * TOTAL COUNTY * | 458 | $15,365,934 | $614,064 | .33% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| AUDUBON COUNTY | | | | |
| AUDUBON* | 140 | $5,389,642 | $215,544 | .12% |
| EXIRA | 45 | $683,142 | $27,273 | .01% |
| BRAYTON | 10 | $57,278 | $2,284 | .00% |
| KIMBALLTON | 21 | $266,303 | $10,639 | .01% |
| NON-PERMIT | 1 | $507 | $15 | .00% |
| OTHER | 57 | $426,992 | $17,081 | .01% |
| * TOTAL COUNTY * | 274 | $6,823,864 | $272,836 | .15% |
| BENTON COUNTY | | | | |
| BELLE PLAINE | 106 | $3,724,501 | $148,962 | .08% |
| VINTON* | 215 | $8,455,853 | $338,237 | .18% |
| BLAIRSTOWN | 38 | $785,843 | $31,431 | .02% |
| SHELLSBURG | 25 | $495,412 | $19,816 | .01% |
| VAN HORNE | 32 | $458,076 | $18,321 | .01% |
| ATKINS | 12 | $352,453 | $14,099 | .01% |
| GARRISON | 21 | $144,367 | $5,775 | .00% |
| KEYSTONE | 27 | $753,251 | $30,129 | .02% |
| NEWHALL | 29 | $638,370 | $25,534 | .01% |
| NORWAY | 23 | $671,836 | $26,874 | .01% |
| URBANA | 15 | $284,435 | $11,377 | .01% |
| WALFORD | 12 | $284,092 | $11,364 | .01% |
| NON-PERMIT | 1 | $1,111 | $33 | .00% |
| OTHER | 174 | $1,888,790 | $75,531 | .04% |
| * TOTAL COUNTY * | 730 | $18,938,390 | $757,483 | .41% |
| BLACK HAWK COUNTY | | | | |
| WATERLOO* | 1,790 | $154,021,763 | $6,160,691 | 3.35% |
| CEDAR FALLS | 866 | $61,085,417 | $2,443,346 | 1.33% |
| EVANSDALE | 89 | $1,998,652 | $79,856 | .04% |
| ELK RUN HTS | 16 | $642,850 | $25,697 | .01% |
| HUDSON | 65 | $1,962,889 | $78,513 | .04% |
| LA PORTE CITY | 87 | $1,943,973 | $77,762 | .04% |
| DUNKERTON | 28 | $476,318 | $19,052 | .01% |
| JANESVILLE | 16 | $206,617 | $8,267 | .00% |
| GILBERTVILLE | 27 | $433,805 | $17,352 | .01% |
| RAYMOND | 19 | $389,141 | $15,548 | .01% |
| NON-PERMIT | 28 | $172,201 | $5,168 | .00% |
| OTHER | 89 | $1,543,356 | $61,736 | .03% |
| * TOTAL COUNTY * | 3,120 | $224,876,982 | $8,992,988 | 4.89% |

## RETAIL SALES TAX
## BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| BOONE COUNTY | | | | |
| BOONE* | 386 | $22,093,816 | $883,726 | .48% |
| MADRID | 73 | $2,014,124 | $80,563 | .04% |
| OGDEN | 72 | $1,794,537 | $71,783 | .04% |
| BOXHOLM | 14 | $165,166 | $6,597 | .00% |
| PILOT MOUND | 12 | $75,394 | $3,017 | .00% |
| NON-PERMIT | 4 | $4,883 | $146 | .00% |
| OTHER | 130 | $1,681,813 | $67,265 | .04% |
| * TOTAL COUNTY * | 691 | $27,829,733 | $1,113,097 | .61% |
| BREMER COUNTY | | | | |
| WAVERLY* | 268 | $15,734,730 | $629,382 | .34% |
| SUMNER | 92 | $2,959,288 | $118,372 | .06% |
| TRIPOLI | 58 | $1,309,251 | $52,372 | .03% |
| DENVER | 70 | $2,190,817 | $87,635 | .05% |
| JANESVILLE | 24 | $498,411 | $19,936 | .01% |
| READLYN | 34 | $958,894 | $38,358 | .02% |
| PLAINFIELD | 23 | $480,836 | $19,233 | .01% |
| NON-PERMIT | 10 | $47,314 | $1,420 | .00% |
| OTHER | 138 | $1,308,110 | $52,328 | .03% |
| * TOTAL COUNTY * | 717 | $25,487,651 | $1,019,036 | .55% |
| BUCHANAN COUNTY | | | | |
| INDEPENDENCE* | 239 | $12,980,913 | $519,147 | .28% |
| JESUP | 73 | $1,824,426 | $72,937 | .04% |
| FAIRBANK | 40 | $1,071,959 | $42,879 | .02% |
| HAZLETON | 37 | $473,831 | $18,955 | .01% |
| LAMONT | 25 | $255,023 | $10,201 | .01% |
| WINTHROP | 39 | $988,867 | $39,551 | .02% |
| AURORA | 15 | $105,437 | $4,217 | .00% |
| BRANDON | 18 | $124,751 | $4,991 | .00% |
| QUASQUETON | 18 | $218,205 | $8,731 | .00% |
| ROWLEY | 14 | $90,359 | $3,613 | .00% |
| NON-PERMIT | 10 | $83,539 | $2,508 | .00% |
| OTHER | 166 | $1,718,363 | $68,738 | .04% |
| * TOTAL COUNTY * | 694 | $19,935,673 | $796,468 | .43% |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| BUENA VISTA COUNTY | | | | |
| STORM LAKE* | 374 | $23,883,943 | $955,344 | .52% |
| ALTA | 65 | $2,872,776 | $114,909 | .06% |
| ALBERT CITY | 37 | $593,140 | $23,726 | .01% |
| MARATHON | 17 | $208,525 | $8,336 | .00% |
| NEWELL | 43 | $670,111 | $26,809 | .01% |
| SIOUX RAPIDS | 56 | $1,341,551 | $53,662 | .03% |
| LAKESIDE | 13 | $58,468 | $2,338 | .00% |
| REMBRANDT | 14 | $142,184 | $5,686 | .00% |
| LINN GROVE | 14 | $74,222 | $2,968 | .00% |
| NON-PERMIT | 1 | $223,067 | $6,692 | .00% |
| OTHER | 75 | $801,259 | $32,017 | .02% |
| * TOTAL COUNTY * | 709 | $30,869,246 | $1,232,487 | .67% |
| BUTLER COUNTY | | | | |
| CLARKSVILLE | 57 | $1,137,700 | $45,508 | .02% |
| GREENE | 63 | $1,626,810 | $65,071 | .04% |
| PARKERSBURG | 71 | $1,736,650 | $69,467 | .04% |
| SHELL ROCK | 52 | $770,839 | $30,834 | .02% |
| ALLISON* | 57 | $2,226,292 | $89,051 | .05% |
| APLINGTON | 47 | $928,274 | $37,013 | .02% |
| DUMONT | 37 | $822,249 | $32,806 | .02% |
| NEW HARTFORD | 27 | $453,959 | $18,156 | .01% |
| BRISTOW | 12 | $55,468 | $2,220 | .00% |
| NON-PERMIT | 1 | $2,762 | $83 | .00% |
| OTHER | 135 | $1,208,977 | $48,331 | .03% |
| * TOTAL COUNTY * | 559 | $10,969,980 | $438,540 | .24% |
| CALHOUN COUNTY | | | | |
| LAKE CITY | 94 | $2,514,327 | $100,568 | .05% |
| MANSON | 72 | $1,877,500 | $75,069 | .04% |
| ROCKWELL CITY* | 100 | $2,946,732 | $117,873 | .06% |
| LOHRVILLE | 28 | $311,298 | $12,451 | .01% |
| POMEROY | 37 | $438,408 | $17,537 | .01% |
| FARNHAMVILLE | 23 | $420,328 | $16,814 | .01% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 88 | $383,912 | $15,347 | .01% |
| * TOTAL COUNTY * | 442 | $8,892,505 | $355,659 | .19% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| CARROLL COUNTY | | | | |
| CARROLL* | 396 | $26,468,505 | $1,058,562 | .58% |
| COON RAPIDS | 67 | $1,583,804 | $63,279 | .03% |
| MANNING | 74 | $1,959,867 | $78,281 | .04% |
| BREDA | 40 | $971,325 | $38,851 | .02% |
| GLIDDEN | 40 | $1,449,785 | $57,993 | .03% |
| ARCADIA | 26 | $492,713 | $19,710 | .01% |
| DEDHAM | 16 | $222,267 | $8,891 | .00% |
| HALBUR | 15 | $537,137 | $21,485 | .01% |
| TEMPLETON | 25 | $393,515 | $15,738 | .01% |
| NON-PERMIT | 2 | $14,986 | $449 | .00% |
| OTHER | 99 | $867,473 | $34,699 | .02% |
| * TOTAL COUNTY * | 800 | $34,961,377 | $1,397,938 | .76% |
| CASS COUNTY | | | | |
| ATLANTIC* | 338 | $16,529,265 | $661,175 | .36% |
| ANITA | 55 | $1,039,217 | $41,541 | .02% |
| GRISWOLD | 69 | $1,247,375 | $49,895 | .03% |
| LEWIS | 20 | $133,845 | $5,354 | .00% |
| CUMBERLAND | 17 | $211,292 | $8,451 | .00% |
| MASSENA | 21 | $388,986 | $15,557 | .01% |
| WIOTA | 11 | $90,360 | $3,614 | .00% |
| NON-PERMIT | 1 | $404 | $12 | .00% |
| OTHER | 96 | $848,272 | $33,935 | .02% |
| * TOTAL COUNTY * | 628 | $20,489,016 | $819,534 | .45% |
| CEDAR COUNTY | | | | |
| TIPTON* | 161 | $5,909,738 | $236,390 | .13% |
| DURANT | 70 | $2,465,152 | $98,605 | .05% |
| MECHANICSVILLE | 36 | $501,240 | $20,048 | .01% |
| WEST BRANCH | 82 | $1,372,085 | $54,883 | .03% |
| CLARENCE | 47 | $806,317 | $32,244 | .02% |
| LOWDEN | 45 | $817,725 | $32,690 | .02% |
| STANWOOD | 37 | $526,461 | $21,055 | .01% |
| BENNETT | 23 | $238,202 | $9,526 | .01% |
| NON-PERMIT | 1 | $4,404 | $132 | .00% |
| OTHER | 111 | $933,755 | $37,338 | .02% |
| * TOTAL COUNTY * | 613 | $13,575,079 | $542,911 | .30% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| CERRO GORDO COUNTY | | | | |
| MASON CITY* | 963 | $81,554,745 | $3,262,177 | 1.77% |
| CLEAR LAKE | 295 | $12,680,931 | $507,195 | .28% |
| VENTURA | 29 | $507,582 | $20,301 | .01% |
| ROCKWELL | 31 | $386,112 | $15,444 | .01% |
| MESERVEY | 15 | $75,557 | $3,022 | .00% |
| SWALEDALE | 15 | $293,783 | $11,751 | .01% |
| THORNTON | 23 | $272,028 | $10,879 | .01% |
| NON-PERMIT | 21 | $68,874 | $2,100 | .00% |
| OTHER | 141 | $3,041,899 | $121,674 | .07% |
| * TOTAL COUNTY * | 1,533 | $98,881,511 | $3,954,543 | 2.15% |
| CHEROKEE COUNTY | | | | |
| CHEROKEE* | 279 | $13,354,451 | $534,166 | .29% |
| MARCUS | 63 | $1,767,085 | $70,669 | .04% |
| AURELIA | 45 | $826,959 | $33,078 | .02% |
| CLEGHORN | 17 | $189,813 | $7,592 | .00% |
| QUIMBY | 24 | $520,850 | $20,833 | .01% |
| WASHTA | 15 | $71,258 | $2,850 | .00% |
| NON-PERMIT | 2 | $3,695 | $111 | .00% |
| OTHER | 96 | $563,994 | $22,559 | .01% |
| * TOTAL COUNTY * | 541 | $17,298,105 | $691,858 | .38% |
| CHICKASAW COUNTY | | | | |
| NEW HAMPTON* | 205 | $7,485,603 | $299,427 | .16% |
| NASHUA | 63 | $1,313,771 | $52,552 | .03% |
| FREDERICKSBURG | 51 | $1,271,957 | $50,875 | .03% |
| LAWLER | 22 | $531,414 | $21,255 | .01% |
| ALTA VISTA | 20 | $323,584 | $12,944 | .01% |
| IONIA | 17 | $145,950 | $5,837 | .00% |
| NON-PERMIT | 3 | $3,014 | $90 | .00% |
| OTHER | 123 | $699,980 | $27,946 | .02% |
| * TOTAL COUNTY * | 504 | $11,775,273 | $470,926 | .26% |

## RETAIL SALES TAX
## BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| CLARKE COUNTY | | | | |
| OSCEOLA* | 186 | $9,413,569 | $376,542 | .20% |
| MURRAY | 27 | $212,766 | $8,513 | .00% |
| NON-PERMIT | 1 | $468 | $14 | .00% |
| OTHER | 66 | $731,505 | $29,260 | .02% |
| * TOTAL COUNTY * | 280 | $10,358,308 | $414,329 | .23% |
| CLAY COUNTY | | | | |
| SPENCER* | 472 | $27,947,794 | $1,117,514 | .61% |
| EVERLY | 30 | $669,711 | $26,789 | .01% |
| PETERSON | 30 | $218,909 | $8,756 | .00% |
| FOSTORIA | 10 | $315,045 | $12,600 | .01% |
| ROYAL | 24 | $222,809 | $8,913 | .00% |
| WEBB | 14 | $155,573 | $6,224 | .00% |
| NON-PERMIT | 7 | $7,639 | $230 | .00% |
| OTHER | 105 | $1,012,079 | $40,484 | .02% |
| * TOTAL COUNTY * | 692 | $30,549,559 | $1,221,510 | .66% |
| CLAYTON COUNTY | | | | |
| ELKADER* | 110 | $3,721,970 | $148,874 | .08% |
| GUTTENBERG | 107 | $3,148,194 | $125,932 | .07% |
| MONONA | 71 | $2,194,329 | $87,768 | .05% |
| STRAWBERRY PT | 63 | $1,385,290 | $55,360 | .03% |
| EDGEWOOD | 45 | $985,907 | $39,434 | .02% |
| GARNAVILLO | 41 | $853,087 | $34,125 | .02% |
| MARQUETTE | 21 | $346,313 | $13,851 | .01% |
| MCGREGOR | 68 | $1,195,111 | $47,805 | .03% |
| FARMERSBURG | 14 | $116,917 | $4,677 | .00% |
| LUANA | 20 | $221,044 | $8,840 | .00% |
| VOLGA CITY | 15 | $172,561 | $6,903 | .00% |
| NON-PERMIT | 3 | $23,038 | $691 | .00% |
| OTHER | 161 | $1,200,958 | $47,996 | .03% |
| * TOTAL COUNTY * | 739 | $15,564,719 | $622,256 | .34% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| CLINTON COUNTY | | | | |
| CLINTON* | 821 | $56,456,482 | $2,258,262 | 1.23% |
| DE WITT | 177 | $7,064,704 | $282,588 | .15% |
| CAMANCHE | 80 | $1,509,226 | $60,366 | .03% |
| DELMAR | 12 | $94,463 | $3,778 | .00% |
| GRAND MOUND | 34 | $459,565 | $18,381 | .01% |
| LOST NATION | 31 | $393,731 | $15,750 | .01% |
| WHEATLAND | 30 | $540,035 | $21,604 | .01% |
| CALAMUS | 13 | $316,376 | $12,655 | .01% |
| CHARLOTTE | 15 | $387,831 | $15,515 | .01% |
| GOOSE LAKE | 13 | $124,778 | $4,991 | .00% |
| LOW MOOR | 21 | $270,819 | $10,835 | .01% |
| WELTON | 12 | $73,588 | $2,943 | .00% |
| NON-PERMIT | 9 | $87,255 | $2,619 | .00% |
| OTHER | 193 | $2,099,445 | $83,978 | .05% |
| * TOTAL COUNTY * | 1,461 | $69,878,298 | $2,794,265 | 1.52% |
| CRAWFORD COUNTY | | | | |
| DENISON* | 294 | $14,593,754 | $583,656 | .32% |
| CHARTER OAK | 33 | $851,137 | $34,044 | .02% |
| DOW CITY | 22 | $161,146 | $6,446 | .00% |
| MANILLA | 44 | $704,210 | $28,131 | .02% |
| SCHLESWIG | 42 | $483,969 | $19,337 | .01% |
| VAIL | 22 | $174,157 | $6,968 | .00% |
| DELOIT | 11 | $94,687 | $3,748 | .00% |
| KIRON | 24 | $339,895 | $13,594 | .01% |
| WESTSIDE | 21 | $324,177 | $12,967 | .01% |
| NON-PERMIT | 3 | $21,918 | $658 | .00% |
| OTHER | 108 | $1,323,749 | $52,950 | .03% |
| * TOTAL COUNTY * | 624 | $19,072,799 | $762,499 | .41% |

## RETAIL SALES TAX
## BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| DALLAS COUNTY | | | | |
| PERRY | 256 | $11,751,657 | $470,024 | .26% |
| ADEL* | 108 | $4,168,668 | $166,749 | .09% |
| DALLAS CENTER | 49 | $1,176,182 | $47,049 | .03% |
| DEXTER | 28 | $1,123,510 | $44,941 | .02% |
| REDFIELD | 32 | $588,908 | $23,516 | .01% |
| WAUKEE | 64 | $3,321,150 | $132,850 | .07% |
| WOODWARD | 40 | $728,152 | $29,109 | .02% |
| DE SOTO | 28 | $346,619 | $13,865 | .01% |
| GRANGER | 24 | $690,407 | $27,617 | .02% |
| MINBURN | 11 | $275,911 | $11,036 | .01% |
| VAN METER | 25 | $856,051 | $34,241 | .02% |
| NON-PERMIT | 8 | $96,892 | $2,907 | .00% |
| OTHER | 198 | $3,042,299 | $121,689 | .07% |
| * TOTAL COUNTY * | 871 | $28,166,406 | $1,125,593 | .61% |
| DAVIS COUNTY | | | | |
| BLOOMFIELD* | 132 | $5,575,110 | $223,004 | .12% |
| DRAKESVILLE | 12 | $79,999 | $3,201 | .00% |
| PULASKI | 10 | $150,393 | $6,015 | .00% |
| NON-PERMIT | 1 | $10,666 | $320 | .00% |
| OTHER | 135 | $968,218 | $38,722 | .02% |
| * TOTAL COUNTY * | 290 | $6,784,386 | $271,262 | .15% |
| DECATUR COUNTY | | | | |
| LAMONI | 80 | $1,917,684 | $76,701 | .04% |
| LEON* | 83 | $2,637,727 | $105,512 | .06% |
| DECATUR CITY | 16 | $188,298 | $7,532 | .00% |
| GRAND RIVER | 11 | $99,853 | $3,994 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 97 | $545,206 | $21,806 | .01% |
| * TOTAL COUNTY * | 287 | $5,388,768 | $215,545 | .12% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| DELAWARE COUNTY | | | | |
| MANCHESTER* | 206 | $11,186,142 | $447,308 | .24% |
| EARLVILLE | 30 | $392,731 | $15,709 | .01% |
| EDGEWOOD | 23 | $557,338 | $22,294 | .01% |
| HOPKINTON | 28 | $492,287 | $19,690 | .01% |
| COLESBURG | 24 | $454,925 | $18,194 | .01% |
| DELHI | 31 | $659,616 | $26,385 | .01% |
| DUNDEE | 10 | $263,199 | $10,528 | .01% |
| GREELEY | 11 | $127,729 | $5,110 | .00% |
| RYAN | 19 | $168,857 | $6,754 | .00% |
| NON-PERMIT | 2 | $2,459 | $74 | .00% |
| OTHER | 163 | $2,450,591 | $98,010 | .05% |
| * TOTAL COUNTY * | 547 | $16,755,874 | $670,056 | .36% |
| DES MOINES COUNTY | | | | |
| BURLINGTON* | 771 | $59,376,270 | $2,374,948 | 1.29% |
| MEDIAPOLIS | 76 | $2,558,847 | $102,353 | .06% |
| WEST BURLINGTON | 154 | $11,840,256 | $473,612 | .26% |
| DANVILLE | 36 | $727,527 | $29,101 | .02% |
| NON-PERMIT | 4 | $28,893 | $866 | .00% |
| OTHER | 171 | $3,782,243 | $151,283 | .08% |
| * TOTAL COUNTY * | 1,212 | $78,314,036 | $3,132,163 | 1.70% |
| DICKINSON COUNTY | | | | |
| MILFORD | 125 | $3,901,576 | $156,063 | .08% |
| SPIRIT LAKE* | 248 | $16,991,396 | $679,586 | .37% |
| ARNOLDS PARK | 137 | $3,179,181 | $127,049 | .07% |
| LAKE PARK | 48 | $907,787 | $36,312 | .02% |
| OKOBOJI | 43 | $4,260,593 | $170,424 | .09% |
| TERRIL | 15 | $204,380 | $8,176 | .00% |
| NON-PERMIT | 1 | $372 | $11 | .00% |
| OTHER | 167 | $5,893,159 | $235,729 | .13% |
| * TOTAL COUNTY * | 784 | $35,338,444 | $1,413,350 | .77% |

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| DUBUQUE COUNTY | | | | |
| DUBUQUE* | 1,678 | $132,050,500 | $5,282,030 | 2.87% |
| CASCADE | 86 | $2,384,503 | $95,380 | .05% |
| DYERSVILLE | 170 | $8,526,599 | $341,071 | .19% |
| EPWORTH | 40 | $544,932 | $21,797 | .01% |
| FARLEY | 46 | $835,583 | $33,423 | .02% |
| BERNARD | 20 | $199,086 | $7,964 | .00% |
| HOLY CROSS | 19 | $254,508 | $10,181 | .01% |
| LUXEMBURG | 14 | $182,527 | $7,304 | .00% |
| NEW VIENNA | 25 | $622,948 | $24,916 | .01% |
| PEOSTA | 28 | $724,498 | $28,981 | .02% |
| SHERRILL | 14 | $136,260 | $5,448 | .00% |
| WORTHINGTON | 18 | $394,278 | $15,770 | .01% |
| NON-PERMIT | 20 | $206,041 | $6,182 | .00% |
| OTHER | 185 | $5,110,842 | $204,432 | .11% |
| * TOTAL COUNTY * | 2,363 | $152,173,105 | $6,084,879 | 3.31% |
| EMMET COUNTY | | | | |
| ESTHERVILLE* | 260 | $12,923,847 | $516,941 | .28% |
| ARMSTRONG | 70 | $1,440,183 | $57,589 | .03% |
| RINGSTED | 24 | $695,498 | $27,816 | .02% |
| WALLINGFORD | 13 | $80,871 | $3,223 | .00% |
| NON-PERMIT | 4 | $26,076 | $782 | .00% |
| OTHER | 69 | $515,486 | $20,621 | .01% |
| * TOTAL COUNTY * | 440 | $15,681,961 | $626,972 | .34% |

# RETAIL SALES TAX
## BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| FAYETTE COUNTY | | | | |
| OELWEIN | 265 | $11,692,359 | $467,671 | .25% |
| FAYETTE | 60 | $753,715 | $30,146 | .02% |
| WEST UNION* | 118 | $5,910,332 | $236,416 | .13% |
| ARLINGTON | 19 | $348,647 | $13,946 | .01% |
| CLERMONT | 33 | $993,129 | $39,714 | .02% |
| ELGIN | 31 | $760,049 | $30,403 | .02% |
| HAWKEYE | 32 | $439,376 | $17,571 | .01% |
| MAYNARD | 18 | $596,041 | $23,840 | .01% |
| ST LUCAS | 13 | $272,402 | $10,897 | .01% |
| WADENA | 12 | $93,226 | $3,728 | .00% |
| WAUCOMA | 18 | $225,284 | $9,012 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 176 | $3,130,571 | $125,210 | .07% |
| * TOTAL COUNTY * | 795 | $25,215,131 | $1,008,554 | .55% |
| FLOYD COUNTY | | | | |
| CHARLES CITY* | 304 | $15,374,152 | $614,920 | .33% |
| NORA SPRINGS | 48 | $997,903 | $39,917 | .02% |
| ROCKFORD | 38 | $649,130 | $25,965 | .01% |
| FLOYD | 17 | $378,670 | $15,147 | .01% |
| MARBLE ROCK | 18 | $225,318 | $9,012 | .00% |
| RUDD | 24 | $249,706 | $9,987 | .01% |
| NON-PERMIT | 1 | $9,613 | $288 | .00% |
| OTHER | 117 | $849,019 | $33,954 | .02% |
| * TOTAL COUNTY * | 567 | $18,733,511 | $749,190 | .41% |
| FRANKLIN COUNTY | | | | |
| HAMPTON* | 190 | $8,087,688 | $323,504 | .18% |
| ACKLEY | 11 | $173,130 | $6,926 | .00% |
| SHEFFIELD | 47 | $632,641 | $25,305 | .01% |
| ALEXANDER | 11 | $85,694 | $3,429 | .00% |
| COULTER | 11 | $340,185 | $13,609 | .01% |
| GENEVA | 15 | $69,160 | $2,766 | .00% |
| LATIMER | 30 | $427,390 | $17,096 | .01% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 96 | $699,414 | $27,967 | .02% |
| * TOTAL COUNTY * | 411 | $10,515,302 | $420,602 | .23% |

## RETAIL SALES TAX
## BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| FREMONT COUNTY | | | | |
| HAMBURG | 61 | $1,226,487 | $49,057 | .03% |
| SIDNEY* | 53 | $793,742 | $31,751 | .02% |
| TABOR | 41 | $587,314 | $23,490 | .01% |
| FARRAGUT | 17 | $135,408 | $5,415 | .00% |
| RANDOLPH | 11 | $113,581 | $4,544 | .00% |
| RIVERTON | 13 | $161,850 | $6,474 | .00% |
| NON-PERMIT | 4 | $4,993 | $149 | .00% |
| OTHER | 91 | $3,405,692 | $136,188 | .07% |
| * TOTAL COUNTY * | 291 | $6,429,067 | $257,068 | .14% |
| GREENE COUNTY | | | | |
| JEFFERSON* | 205 | $8,827,114 | $353,053 | .19% |
| CHURDAN | 21 | $164,687 | $6,588 | .00% |
| GRAND JCT | 39 | $696,955 | $27,877 | .02% |
| SCRANTON | 32 | $565,922 | $22,636 | .01% |
| PATON | 18 | $161,847 | $6,474 | .00% |
| RIPPEY | 16 | $216,464 | $8,659 | .00% |
| NON-PERMIT | 1 | $4,692 | $141 | .00% |
| OTHER | 44 | $186,931 | $7,476 | .00% |
| * TOTAL COUNTY * | 376 | $10,824,612 | $432,904 | .24% |
| GRUNDY COUNTY | | | | |
| GRUNDY CENTER* | 110 | $4,377,922 | $175,115 | .10% |
| REINBECK | 79 | $1,705,710 | $68,229 | .04% |
| CONRAD | 51 | $920,243 | $36,805 | .02% |
| DIKE | 41 | $823,615 | $32,948 | .02% |
| WELLSBURG | 37 | $590,063 | $23,599 | .01% |
| BEAMAN | 13 | $133,169 | $5,326 | .00% |
| HOLLAND | 14 | $73,085 | $2,919 | .00% |
| NON-PERMIT | 2 | $2,666 | $80 | .00% |
| OTHER | 82 | $696,854 | $27,822 | .02% |
| * TOTAL COUNTY * | 429 | $9,323,327 | $372,843 | .20% |

# RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| GUTHRIE COUNTY | | | | |
| GUTHRIE CENTER* | 83 | $3,736,085 | $149,443 | .08% |
| PANORA | 71 | $3,280,124 | $131,204 | .07% |
| STUART | 50 | $1,469,349 | $58,778 | .03% |
| BAYARD | 20 | $458,461 | $18,339 | .01% |
| CASEY | 25 | $326,704 | $12,989 | .01% |
| BAGLEY | 10 | $103,063 | $4,121 | .00% |
| MENLO | 14 | $257,878 | $10,314 | .01% |
| YALE | 16 | $205,379 | $8,216 | .00% |
| NON-PERMIT | 1 | $158 | $5 | .00% |
| OTHER | 71 | $696,743 | $27,870 | .02% |
| * TOTAL COUNTY * | 361 | $10,533,944 | $421,279 | .23% |
| HAMILTON COUNTY | | | | |
| WEBSTER CITY* | 281 | $13,594,754 | $543,719 | .30% |
| JEWELL | 48 | $1,367,767 | $54,708 | .03% |
| STRATFORD | 40 | $881,441 | $35,257 | .02% |
| WILLIAMS | 33 | $1,217,305 | $48,691 | .03% |
| BLAIRSBURG | 11 | $217,570 | $8,701 | .00% |
| ELLSWORTH | 24 | $421,112 | $16,845 | .01% |
| KAMRAR | 13 | $107,240 | $4,281 | .00% |
| STANHOPE | 18 | $291,651 | $11,667 | .01% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 96 | $1,180,274 | $47,132 | .03% |
| * TOTAL COUNTY * | 564 | $19,279,114 | $771,001 | .42% |
| HANCOCK COUNTY | | | | |
| BRITT | 93 | $2,801,742 | $112,059 | .06% |
| GARNER* | 106 | $5,502,909 | $220,101 | .12% |
| KANAWHA | 32 | $693,979 | $27,759 | .02% |
| KLEMME | 27 | $272,775 | $10,911 | .01% |
| CORWITH | 21 | $235,541 | $9,421 | .01% |
| CRYSTAL LAKE | 12 | $73,887 | $2,955 | .00% |
| GOODELL | 10 | $61,779 | $2,472 | .00% |
| WODEN | 16 | $210,336 | $8,414 | .00% |
| FOREST CITY | 10 | $331,637 | $13,265 | .01% |
| NON-PERMIT | 2 | $13,904 | $417 | .00% |
| OTHER | 93 | $908,390 | $36,338 | .02% |
| * TOTAL COUNTY * | 422 | $11,106,879 | $444,112 | .24% |

# RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| HARDIN COUNTY | | | | |
| IOWA FALLS | 294 | $13,368,351 | $534,721 | .29% |
| ACKLEY | 73 | $1,509,472 | $60,382 | .03% |
| ELDORA* | 137 | $4,542,967 | $181,716 | .10% |
| ALDEN | 35 | $481,396 | $19,257 | .01% |
| HUBBARD | 46 | $1,037,414 | $41,492 | .02% |
| RADCLIFFE | 31 | $413,159 | $16,526 | .01% |
| STEAMBOAT ROCK | 19 | $166,194 | $6,649 | .00% |
| UNION | 37 | $639,386 | $25,573 | .01% |
| NON-PERMIT | 3 | $24,592 | $738 | .00% |
| OTHER | 169 | $2,435,160 | $97,403 | .05% |
| * TOTAL COUNTY * | 844 | $24,618,091 | $984,457 | .54% |
| HARRISON COUNTY | | | | |
| DUNLAP | 62 | $1,255,376 | $50,217 | .03% |
| LOGAN* | 60 | $1,641,774 | $65,672 | .04% |
| MISSOURI VALLEY | 122 | $5,014,724 | $200,572 | .11% |
| WOODBINE | 58 | $1,070,870 | $42,811 | .02% |
| MAGNOLIA | 10 | $50,734 | $2,029 | .00% |
| MONDAMIN | 21 | $207,724 | $8,309 | .00% |
| PERSIA | 21 | $116,288 | $4,653 | .00% |
| PISGAH | 17 | $149,913 | $5,996 | .00% |
| NON-PERMIT | 1 | $2,573 | $77 | .00% |
| OTHER | 90 | $1,744,768 | $69,785 | .04% |
| * TOTAL COUNTY * | 462 | $11,254,744 | $450,121 | .24% |
| HENRY COUNTY | | | | |
| MT PLEASANT* | 270 | $21,739,512 | $869,534 | .47% |
| NEW LONDON | 57 | $1,118,940 | $44,746 | .02% |
| WAYLAND | 41 | $696,186 | $27,847 | .02% |
| WINFIELD | 54 | $1,104,813 | $44,192 | .02% |
| OLDS | 16 | $288,145 | $11,527 | .01% |
| SALEM | 10 | $98-049 | $3,922 | .00% |
| NON-PERMIT | 3 | $1,355 | $41 | .00% |
| OTHER | 157 | $2,847,756 | $113,906 | .06% |
| * TOTAL COUNTY * | 608 | $27,894,756 | $1,115,715 | .61% |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| HOWARD COUNTY | | | | |
| CRESCO* | 185 | $7,499,179 | $299,964 | .16% |
| ELMA | 36 | $452,970 | $18,119 | .01% |
| LIME SPRINGS | 24 | $339,277 | $13,569 | .01% |
| RICEVILLE | 17 | $345,120 | $13,806 | .01% |
| CHESTER | 19 | $296,941 | $11,875 | .01% |
| PROTIVIN | 21 | $285,750 | $11,430 | .01% |
| NON-PERMIT | 3 | $10,163 | $305 | .00% |
| OTHER | 89 | $663,594 | $26,533 | .01% |
| * TOTAL COUNTY * | 394 | $9,892,994 | $395,601 | .22% |
| HUMBOLDT COUNTY | | | | |
| HUMBOLDT | 215 | $10,735,261 | $429,401 | .23% |
| DAKOTA CITY* | 31 | $399,650 | $15,986 | .01% |
| GILMORE CITY | 12 | $421,025 | $16,840 | .01% |
| LIVERMORE | 23 | $359,677 | $14,354 | .01% |
| BODE | 20 | $236,990 | $9,479 | .01% |
| RENWICK | 18 | $425,036 | $17,004 | .01% |
| NON-PERMIT | 2 | $4,455 | $134 | .00% |
| OTHER | 90 | $715,240 | $28,571 | .02% |
| * TOTAL COUNTY * | 411 | $13,297,334 | $531,769 | .29% |
| IDA COUNTY | | | | |
| HOLSTEIN | 77 | $1,511,785 | $60,467 | .03% |
| IDA GROVE* | 133 | $6,370,749 | $254,827 | .14% |
| BATTLE CREEK | 37 | $520,578 | $20,824 | .01% |
| ARTHUR | 12 | $116,998 | $4,679 | .00% |
| GALVA | 15 | $158,486 | $6,341 | .00% |
| NON-PERMIT | 2 | $6,410 | $193 | .00% |
| OTHER | 52 | $149,060 | $5,965 | .00% |
| * TOTAL COUNTY * | 328 | $8,834,066 | $353,296 | .19% |

### RETAIL SALES TAX
### BY COUNTY AND TOWN
### QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| IOWA COUNTY | | | | |
| MARENGO* | 97 | $3,488,927 | $139,544 | .08% |
| NORTH ENGLISH | 38 | $518,076 | $20,719 | .01% |
| WILLIAMSBURG | 106 | $7,559,327 | $302,365 | .16% |
| VICTOR | 44 | $929,424 | $37,173 | .02% |
| LADORA | 13 | $51,801 | $2,073 | .00% |
| MILLERSBURG | 12 | $153,590 | $6,144 | .00% |
| NON-PERMIT | 3 | $35,302 | $1,059 | .00% |
| OTHER | 257 | $9,959,914 | $398,368 | .22% |
| * TOTAL COUNTY * | 570 | $22,696,361 | $907,445 | .49% |
| JACKSON COUNTY | | | | |
| MAQUOKETA* | 275 | $11,055,045 | $442,096 | .24% |
| BELLEVUE | 105 | $2,272,139 | $90,567 | .05% |
| PRESTON | 50 | $1,287,281 | $51,492 | .03% |
| SABULA | 31 | $421,652 | $16,866 | .01% |
| ANDREW | 12 | $128,759 | $5,149 | .00% |
| BALDWIN | 11 | $31,473 | $1,259 | .00% |
| LA MOTTE | 18 | $250,778 | $10,030 | .01% |
| MILES | 22 | $569,251 | $22,769 | .01% |
| SPRINGBROOK | 10 | $70,186 | $2,808 | .00% |
| NON-PERMIT | 7 | $4,831 | $145 | .00% |
| OTHER | 183 | $3,137,448 | $125,496 | .07% |
| * TOTAL COUNTY * | 724 | $19,228,843 | $768,677 | .42% |
| JASPER COUNTY | | | | |
| NEWTON* | 479 | $37,108,395 | $1,484,321 | .81% |
| COLFAX | 74 | $1,670,047 | $66,800 | .04% |
| MONROE | 65 | $1,973,983 | $78,960 | .04% |
| BAXTER | 39 | $518,522 | $20,731 | .01% |
| KELLOGG | 26 | $475,963 | $19,038 | .01% |
| PRAIRIE CITY | 45 | $2,197,555 | $87,884 | .05% |
| LYNNVILLE | 23 | $482,688 | $19,309 | .01% |
| MINGO | 15 | $49,261 | $1,971 | .00% |
| SULLY | 38 | $1,645,677 | $65,748 | .04% |
| NON-PERMIT | 3 | $2,621 | $78 | .00% |
| OTHER | 204 | $2,690,141 | $107,426 | .06% |
| * TOTAL COUNTY * | 1,011 | $48,814,853 | $1,952,266 | 1.06% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| JEFFERSON COUNTY | | | | |
| FAIRFIELD* | 372 | $18,199,721 | $727,851 | .40% |
| BATAVIA | 21 | $287,260 | $11,489 | .01% |
| LIBERTYVILLE | 11 | $168,778 | $6,751 | .00% |
| PACKWOOD | 14 | $232,140 | $9,286 | .01% |
| NON-PERMIT | 9 | $30,382 | $911 | .00% |
| OTHER | 116 | $1,221,297 | $48,808 | .03% |
| * TOTAL COUNTY * | 543 | $20,139,578 | $805,096 | .44% |
| JOHNSON COUNTY | | | | |
| IOWA CITY* | 1,211 | $116,032,632 | $4,641,127 | 2.52% |
| CORALVILLE | 272 | $29,655,737 | $1,186,216 | .64% |
| LONE TREE | 38 | $393,892 | $15,754 | .01% |
| OXFORD | 30 | $435,294 | $17,413 | .01% |
| SOLON | 52 | $1,443,602 | $57,746 | .03% |
| HILLS | 12 | $515,064 | $20,603 | .01% |
| NORTH LIBERTY | 54 | $2,133,582 | $85,344 | .05% |
| SWISHER | 26 | $607,614 | $24,270 | .01% |
| TIFFIN | 10 | $510,711 | $20,427 | .01% |
| NON-PERMIT | 15 | $89,354 | $2,680 | .00% |
| OTHER | 269 | $5,663,482 | $226,531 | .12% |
| * TOTAL COUNTY * | 1,989 | $157,480,964 | $6,298,111 | 3.42% |
| JONES COUNTY | | | | |
| ANAMOSA* | 146 | $10,305,232 | $412,186 | .22% |
| MONTICELLO | 206 | $8,760,629 | $350,423 | .19% |
| OLIN | 37 | $411,356 | $16,455 | .01% |
| OXFORD JCT | 26 | $279,635 | $11,147 | .01% |
| WYOMING | 39 | $700,436 | $27,942 | .02% |
| MARTELLE | 10 | $95,251 | $3,810 | .00% |
| ONSLOW | 11 | $95,296 | $3,812 | .00% |
| NON-PERMIT | 3 | $2,946 | $89 | .00% |
| OTHER | 211 | $2,937,597 | $117,501 | .06% |
| * TOTAL COUNTY * | 689 | $23,588,378 | $943,365 | .51% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| KEOKUK COUNTY | | | | |
| KEOTA | 52 | $844,054 | $33,760 | .02% |
| SIGOURNEY* | 92 | $3,993,070 | $159,687 | .09% |
| HEDRICK | 39 | $356,411 | $14,200 | .01% |
| RICHLAND | 25 | $251,491 | $10,061 | .01% |
| WHAT CHEER | 29 | $380,088 | $15,205 | .01% |
| KESWICK | 17 | $340,433 | $13,617 | .01% |
| SOUTH ENGLISH | 11 | $166,778 | $6,671 | .00% |
| NON-PERMIT | 5 | $5,563 | $167 | .00% |
| OTHER | 162 | $1,119,829 | $44,790 | .02% |
| * TOTAL COUNTY * | 432 | $7,457,717 | $298,158 | .16% |
| KOSSUTH COUNTY | | | | |
| ALGONA* | 296 | $16,094,017 | $643,751 | .35% |
| BANCROFT | 52 | $1,375,703 | $55,027 | .03% |
| BURT | 19 | $269,728 | $10,789 | .01% |
| LU VERNE | 15 | $200,943 | $8,037 | .00% |
| SWEA CITY | 39 | $587,313 | $23,493 | .01% |
| TITONKA | 31 | $495,370 | $19,814 | .01% |
| WESLEY | 23 | $712,858 | $28,513 | .02% |
| WHITTEMORE | 26 | $578,074 | $23,124 | .01% |
| FENTON | 20 | $288,217 | $11,514 | .01% |
| LAKOTA | 20 | $172,282 | $6,890 | .00% |
| LEDYARD | 15 | $140,462 | $5,619 | .00% |
| LONE ROCK | 11 | $154,461 | $6,178 | .00% |
| NON-PERMIT | 1 | $786 | $24 | .00% |
| OTHER | 143 | $1,577,102 | $63,053 | .03% |
| * TOTAL COUNTY * | 711 | $22,647,316 | $905,826 | .49% |
| LEE COUNTY | | | | |
| FT MADISON* | 341 | $19,180,420 | $767,039 | .42% |
| KEOKUK | 438 | $29,503,924 | $1,179,857 | .64% |
| DONNELLSON | 55 | $1,290,476 | $51,592 | .03% |
| MONTROSE | 22 | $316,422 | $12,658 | .01% |
| WEST POINT | 50 | $992,869 | $39,719 | .02% |
| ST PAUL | 13 | $667,784 | $26,711 | .01% |
| HOUGHTON | 10 | $346,968 | $13,878 | .01% |
| NON-PERMIT | 5 | $7,003 | $209 | .00% |
| OTHER | 256 | $4,147,152 | $165,885 | .09% |
| * TOTAL COUNTY * | 1,190 | $56,453,018 | $2,257,548 | 1.23% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| LINN COUNTY | | | | |
| CEDAR RAPIDS* | 3,167 | $338,614,036 | $13,544,248 | 7.36% |
| MARION | 564 | $34,426,165 | $1,377,026 | .75% |
| CENTER POINT | 52 | $1,262,527 | $50,501 | .03% |
| CENTRAL CITY | 63 | $758,171 | $30,313 | .02% |
| HIAWATHA | 109 | $3,876,650 | $155,039 | .08% |
| LISBON | 57 | $771,600 | $30,855 | .02% |
| MT VERNON | 121 | $4,964,144 | $198,544 | .11% |
| COGGON | 32 | $427,965 | $17,117 | .01% |
| FAIRFAX | 34 | $839,545 | $33,580 | .02% |
| SPRINGVILLE | 46 | $623,247 | $24,930 | .01% |
| WALKER | 36 | $351,328 | $14,023 | .01% |
| ALBURNETTE | 28 | $346,026 | $13,843 | .01% |
| ELY | 31 | $830,781 | $33,230 | .02% |
| PALO | 24 | $825,646 | $33,025 | .02% |
| NON-PERMIT | 50 | $467,952 | $14,038 | .01% |
| OTHER | 212 | $5,817,336 | $232,692 | .13% |
| * TOTAL COUNTY * | 4,626 | $395,203,119 | $15,803,004 | 8.59% |
| LOUISA COUNTY | | | | |
| COLUMBUS JCT | 78 | $2,045,793 | $81,831 | .04% |
| WAPELLO* | 83 | $1,927,056 | $77,080 | .04% |
| MORNING SUN | 35 | $587,627 | $23,504 | .01% |
| GRANDVIEW | 12 | $206,234 | $8,251 | .00% |
| OAKVILLE | 20 | $317,248 | $12,651 | .01% |
| NON-PERMIT | 1 | $200 | $6 | .00% |
| OTHER | 93 | $1,320,644 | $52,827 | .03% |
| * TOTAL COUNTY * | 322 | $6,404,802 | $256,150 | .14% |
| LUCAS COUNTY | | | | |
| CHARITON* | 194 | $12,085,238 | $483,387 | .26% |
| RUSSELL | 19 | $435,530 | $17,410 | .01% |
| NON-PERMIT | 1 | $297 | $9 | .00% |
| OTHER | 83 | $890,122 | $35,605 | .02% |
| * TOTAL COUNTY * | 297 | $13,411,187 | $536,411 | .29% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| LYON COUNTY | | | | |
| ROCK RAPIDS* | 108 | $4,608,938 | $184,359 | .10% |
| GEORGE | 55 | $1,213,691 | $48,544 | .03% |
| DOON | 31 | $555,595 | $22,224 | .01% |
| INWOOD | 40 | $955,775 | $38,232 | .02% |
| LARCHWOOD | 38 | $818,218 | $32,728 | .02% |
| LITTLE ROCK | 15 | $215,508 | $8,620 | .00% |
| LESTER | 16 | $223,307 | $8,933 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 107 | $759,858 | $30,397 | .02% |
| * TOTAL COUNTY * | 410 | $9,350,890 | $374,037 | .20% |
| MADISON COUNTY | | | | |
| WINTERSET* | 169 | $7,853,195 | $314,123 | .17% |
| EARLHAM | 39 | $1,324,951 | $53,000 | .03% |
| ST CHARLES | 22 | $368,490 | $14,737 | .01% |
| TRURO | 17 | $239,580 | $9,583 | .01% |
| NON-PERMIT | 1 | $213 | $6 | .00% |
| OTHER | 116 | $1,031,827 | $41,279 | .02% |
| * TOTAL COUNTY * | 364 | $10,818,256 | $432,728 | .24% |
| MAHASKA COUNTY | | | | |
| OSKALOOSA* | 429 | $27,301,984 | $1,092,051 | .59% |
| NEW SHARON | 60 | $724,943 | $28,975 | .02% |
| BARNES CITY | 13 | $59,974 | $2,396 | .00% |
| FREMONT | 28 | $202,365 | $8,091 | .00% |
| ROSE HILL | 10 | $74,099 | $2,963 | .00% |
| NON-PERMIT | 3 | $4,365 | $130 | .00% |
| OTHER | 172 | $1,668,967 | $66,758 | .04% |
| * TOTAL COUNTY * | 715 | $30,036,697 | $1,201,364 | .65% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| MARION COUNTY | | | | |
| KNOXVILLE* | 249 | $14,918,277 | $596,631 | .32% |
| PELLA | 284 | $16,401,396 | $656,026 | .36% |
| PLEASANTVILLE | 50 | $1,150,312 | $46,014 | .03% |
| BUSSEY | 14 | $176,574 | $7,062 | .00% |
| MELCHER | 28 | $345,252 | $13,810 | .01% |
| NON-PERMIT | 3 | $4,080 | $123 | .00% |
| OTHER | 198 | $2,766,776 | $110,674 | .06% |
| * TOTAL COUNTY * | 826 | $35,762,667 | $1,430,340 | .78% |
| MARSHALL COUNTY | | | | |
| MARSHALLTOWN* | 794 | $57,438,269 | $2,297,518 | 1.25% |
| STATE CENTER | 62 | $878,513 | $35,140 | .02% |
| ALBION | 18 | $280,548 | $11,198 | .01% |
| GILMAN | 27 | $308,599 | $12,342 | .01% |
| MELBOURNE | 16 | $170,015 | $6,796 | .00% |
| LAUREL | 13 | $207,662 | $8,308 | .00% |
| LE GRAND | 27 | $647,428 | $25,899 | .01% |
| RHODES | 15 | $46,365 | $1,855 | .00% |
| NON-PERMIT | 4 | $2,247 | $68 | .00% |
| OTHER | 122 | $2,804,728 | $112,158 | .06% |
| * TOTAL COUNTY * | 1,098 | $62,784,374 | $2,511,282 | 1.37% |
| MILLS COUNTY | | | | |
| GLENWOOD* | 132 | $6,594,243 | $263,743 | .14% |
| MALVERN | 38 | $795,067 | $31,800 | .02% |
| EMERSON | 28 | $370,931 | $14,838 | .01% |
| NON-PERMIT | 1 | $3,401 | $102 | .00% |
| OTHER | 117 | $1,112,500 | $44,498 | .02% |
| * TOTAL COUNTY * | 316 | $8,876,142 | $354,981 | .19% |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| MITCHELL COUNTY | | | | |
| OSAGE* | 154 | $5,342,830 | $213,668 | .12% |
| ST ANSGAR | 53 | $2,816,417 | $112,559 | .06% |
| RICEVILLE | 43 | $620,617 | $24,827 | .01% |
| STACYVILLE | 34 | $593,352 | $23,733 | .01% |
| NON-PERMIT | 2 | $6,706 | $202 | .00% |
| OTHER | 117 | $1,121,653 | $44,865 | .02% |
| * TOTAL COUNTY * | 403 | $10,501,575 | $419,834 | .23% |
| MONONA COUNTY | | | | |
| ONAWA* | 151 | $5,226,100 | $209,037 | .11% |
| MAPLETON | 84 | $2,405,088 | $96,205 | .05% |
| UTE | 34 | $392,323 | $15,692 | .01% |
| WHITING | 28 | $277,611 | $11,105 | .01% |
| BLENCOE | 15 | $201,722 | $8,048 | .00% |
| CASTANA | 11 | $41,171 | $1,646 | .00% |
| MOORHEAD | 21 | $208,312 | $8,328 | .00% |
| SOLDIER | 17 | $188,651 | $7,548 | .00% |
| NON-PERMIT | 2 | $1,610 | $49 | .00% |
| OTHER | 63 | $698,271 | $27,908 | .02% |
| * TOTAL COUNTY * | 426 | $9,640,859 | $385,566 | .21% |
| MONROE COUNTY | | | | |
| ALBIA* | 144 | $6,495,817 | $259,834 | .14% |
| LOVILIA | 28 | $347,639 | $13,905 | .01% |
| NON-PERMIT | 1 | $66 | $2 | .00% |
| OTHER | 75 | $1,176,804 | $47,071 | .03% |
| * TOTAL COUNTY * | 248 | $8,020,326 | $320,812 | .17% |
| MONTGOMERY COUNTY | | | | |
| RED OAK* | 270 | $15,675,292 | $626,873 | .34% |
| VILLISCA | 53 | $920,304 | $36,785 | .02% |
| STANTON | 38 | $864,574 | $34,583 | .02% |
| ELLIOTT | 19 | $163,182 | $6,527 | .00% |
| NON-PERMIT | 2 | $17,104 | $627 | .00% |
| OTHER | 70 | $510,590 | $20,421 | .01% |
| * TOTAL COUNTY * | 452 | $18,151,046 | $725,816 | .39% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| MUSCATINE COUNTY | | | | |
| MUSCATINE* | 654 | $44,358,891 | $1,774,281 | .96% |
| WEST LIBERTY | 95 | $3,051,930 | $122,076 | .07% |
| WILTON | 101 | $7,058,902 | $282,358 | .15% |
| ATALISSA | 10 | $98,823 | $3,954 | .00% |
| NICHOLS | 14 | $331,895 | $13,277 | .01% |
| NON-PERMIT | 9 | $45,225 | $1,357 | .00% |
| OTHER | 178 | $3,328,220 | $133,077 | .07% |
| * TOTAL COUNTY * | 1,061 | $58,273,886 | $2,330,380 | 1.27% |
| OBRIEN COUNTY | | | | |
| SHELDON | 231 | $11,282,897 | $451,295 | .25% |
| HARTLEY | 84 | $1,785,209 | $71,373 | .04% |
| PAULLINA | 61 | $1,108,281 | $44,330 | .02% |
| PRIMGHAR* | 51 | $1,468,334 | $58,685 | .03% |
| SANBORN | 61 | $1,189,479 | $47,577 | .03% |
| SUTHERLAND | 38 | $584,329 | $23,314 | .01% |
| NON-PERMIT | 4 | $8,567 | $256 | .00% |
| OTHER | 111 | $1,074,909 | $42,998 | .02% |
| * TOTAL COUNTY * | 641 | $18,502,005 | $739,828 | .40% |
| OSCEOLA COUNTY | | | | |
| SIBLEY* | 117 | $4,474,711 | $178,985 | .10% |
| ASHTON | 20 | $351,646 | $14,064 | .01% |
| OCHEYEDAN | 30 | $452,739 | $18,102 | .01% |
| MELVIN | 18 | $408,448 | $16,312 | .01% |
| NON-PERMIT | 1 | $2,944 | $88 | .00% |
| OTHER | 71 | $664,387 | $26,578 | .01% |
| * TOTAL COUNTY * | 257 | $6,354,875 | $254,129 | .14% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| PAGE COUNTY | | | | |
| CLARINDA* | 202 | $9,350,884 | $374,011 | .20% |
| SHENANDOAH | 271 | $9,531,762 | $381,193 | .21% |
| ESSEX | 35 | $390,267 | $15,610 | .01% |
| BRADDYVILLE | 14 | $118,828 | $4,753 | .00% |
| COIN | 10 | $103,535 | $4,140 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 92 | $1,028,642 | $41,146 | .02% |
| * TOTAL COUNTY * | 624 | $20,523,918 | $820,853 | .45% |
| PALO ALTO COUNTY | | | | |
| EMMETSBURG* | 151 | $5,218,704 | $208,685 | .11% |
| GRAETTINGER | 46 | $827,161 | $33,083 | .02% |
| RUTHVEN | 33 | $680,123 | $27,206 | .01% |
| WEST BEND | 50 | $1,334,086 | $53,367 | .03% |
| MALLARD | 20 | $212,784 | $8,513 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 71 | $792,491 | $31,697 | .02% |
| * TOTAL COUNTY * | 371 | $9,065,349 | $362,551 | .20% |
| PLYMOUTH COUNTY | | | | |
| LE MARS* | 345 | $17,198,557 | $687,901 | .37% |
| AKRON | 65 | $1,654,246 | $66,171 | .04% |
| KINGSLEY | 68 | $1,529,561 | $61,185 | .03% |
| REMSEN | 83 | $2,195,787 | $87,827 | .05% |
| MERRILL | 31 | $423,706 | $16,945 | .01% |
| BRUNSVILLE | 10 | $94,887 | $3,796 | .00% |
| CRAIG | 10 | $107,667 | $4,304 | .00% |
| HINTON | 23 | $526,589 | $21,064 | .01% |
| OYENS | 10 | $33,437 | $1,320 | .00% |
| NON-PERMIT | 5 | $5,27[illegible] | $159 | .00% |
| OTHER | 108 | $1,238,112 | $49,466 | .03% |
| * TOTAL COUNTY * | 758 | $25,007,826 | $1,000,138 | .54% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| POCAHONTAS COUNTY | | | | |
| FONDA | 33 | $495,646 | $19,828 | .01% |
| LAURENS | 97 | $2,173,678 | $86,947 | .05% |
| POCAHONTAS* | 124 | $3,253,208 | $130,001 | .07% |
| GILMORE CITY | 14 | $456,685 | $18,267 | .01% |
| ROLFE | 38 | $839,569 | $33,540 | .02% |
| PALMER | 19 | $252,592 | $10,103 | .01% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 99 | $461,216 | $18,447 | .01% |
| * TOTAL COUNTY * | 424 | $7,932,594 | $317,133 | .17% |
| POLK COUNTY | | | | |
| DES MOINES* | 6,191 | $775,062,725 | $31,000,871 | 16.85% |
| WEST DES MOINES | 1,004 | $98,676,934 | $3,947,004 | 2.15% |
| URBANDALE | 259 | $23,213,412 | $928,196 | .50% |
| ALTOONA | 171 | $15,675,932 | $626,960 | .34% |
| ANKENY | 417 | $29,079,168 | $1,163,130 | .63% |
| WINDSOR HTS | 11 | $434,148 | $17,362 | .01% |
| CLIVE | 77 | $8,377,686 | $335,105 | .18% |
| GRIMES | 79 | $2,829,075 | $113,164 | .06% |
| MITCHELLVILLE | 32 | $433,783 | $17,352 | .01% |
| POLK CITY | 47 | $1,390,613 | $55,625 | .03% |
| BONDURANT | 39 | $691,623 | $27,664 | .02% |
| ELKHART | 13 | $426,789 | $17,071 | .01% |
| PLEASANT HILL | 22 | $1,337,278 | $53,491 | .03% |
| RUNNELLS | 40 | $842,037 | $33,684 | .02% |
| JOHNSTON | 138 | $7,015,458 | $280,472 | .15% |
| ALLEMAN | 11 | $152,820 | $6,113 | .00% |
| NON-PERMIT | 92 | $1,368,227 | $41,141 | .02% |
| OTHER | 95 | $2,530,222 | $101,203 | .06% |
| * TOTAL COUNTY * | 8,738 | $969,537,930 | $38,765,608 | 21.08% |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| POTTAWATTAMIE COUNTY | | | | |
| COUNCIL BLUFFS* | 1,192 | $90,435,984 | $3,617,451 | 1.97% |
| AVOCA | 77 | $3,179,434 | $127,175 | .07% |
| CARTER LAKE | 54 | $1,238,842 | $49,553 | .03% |
| OAKLAND | 56 | $1,438,809 | $57,550 | .03% |
| CARSON | 26 | $261,292 | $10,452 | .01% |
| NEOLA | 32 | $627,703 | $25,108 | .01% |
| WALNUT | 52 | $858,705 | $34,342 | .02% |
| CRESCENT | 24 | $1,085,486 | $43,418 | .02% |
| HANCOCK | 11 | $169,058 | $6,762 | .00% |
| MACEDONIA | 13 | $287,763 | $11,510 | .01% |
| MINDEN | 21 | $503,469 | $20,139 | .01% |
| TREYNOR | 31 | $644,744 | $25,790 | .01% |
| UNDERWOOD | 22 | $337,887 | $13,515 | .01% |
| NON-PERMIT | 23 | $123,116 | $3,694 | .00% |
| OTHER | 253 | $10,254,383 | $410,173 | .22% |
| * TOTAL COUNTY * | 1,887 | $111,446,675 | $4,456,632 | 2.42% |
| POWESHIEK COUNTY | | | | |
| GRINNELL | 264 | $24,255,537 | $970,051 | .53% |
| BROOKLYN | 82 | $5,336,540 | $213,450 | .12% |
| MONTEZUMA* | 105 | $2,665,926 | $106,601 | .06% |
| VICTOR | 11 | $644,998 | $25,801 | .01% |
| DEEP RIVER | 17 | $186,258 | $7,437 | .00% |
| MALCOM | 19 | $413,808 | $16,555 | .01% |
| NON-PERMIT | 1 | $447 | $13 | .00% |
| OTHER | 137 | $1,861,743 | $74,469 | .04% |
| * TOTAL COUNTY * | 636 | $35,365,257 | $1,414,377 | .77% |
| RINGGOLD COUNTY | | | | |
| MOUNT AYR* | 99 | $3,665,149 | $146,606 | .08% |
| DIAGONAL | 17 | $186,220 | $7,449 | .00% |
| ELLSTON | 11 | $141,907 | $5,676 | .00% |
| KELLERTON | 14 | $105,050 | $4,201 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 60 | $432,957 | $17,316 | .01% |
| * TOTAL COUNTY * | 201 | $4,531,283 | $181,248 | .10% |

# RETAIL SALES TAX
## BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| SAC COUNTY | | | | |
| SAC CITY* | 128 | $4,199,360 | $167,980 | .09% |
| LAKE VIEW | 74 | $1,921,112 | $76,821 | .04% |
| ODEBOLT | 51 | $929,402 | $37,173 | .02% |
| EARLY | 19 | $288,885 | $11,555 | .01% |
| SCHALLER | 45 | $850,323 | $34,011 | .02% |
| WALL LAKE | 46 | $1,218,693 | $48,745 | .03% |
| AUBURN | 17 | $221,503 | $8,860 | .00% |
| LYTTON | 19 | $199,097 | $7,964 | .00% |
| NON-PERMIT | 2 | $8,657 | $260 | .00% |
| OTHER | 96 | $1,639,253 | $65,571 | .04% |
| * TOTAL COUNTY * | 497 | $11,476,285 | $458,940 | .25% |
| SCOTT COUNTY | | | | |
| DAVENPORT* | 2,423 | $246,382,429 | $9,871,798 | 5.37% |
| BETTENDORF | 655 | $54,069,274 | $2,162,780 | 1.18% |
| BUFFALO | 27 | $602,057 | $24,081 | .01% |
| LE CLAIRE | 83 | $977,821 | $39,121 | .02% |
| BLUE GRASS | 58 | $1,054,861 | $42,196 | .02% |
| ELDRIDGE | 122 | $6,674,659 | $266,981 | .15% |
| PRINCETON | 35 | $677,655 | $27,103 | .01% |
| WALCOTT | 67 | $4,317,950 | $172,719 | .09% |
| DIXON | 16 | $138,483 | $5,538 | .00% |
| DONAHUE | 19 | $117,693 | $4,708 | .00% |
| LONG GROVE | 24 | $150,722 | $6,030 | .00% |
| MCCAUSLAND | 19 | $284,975 | $11,400 | .01% |
| NEW LIBERTY | 10 | $22,618 | $904 | .00% |
| RIVERDALE | 13 | $484,611 | $19,385 | .01% |
| NON-PERMIT | 52 | $341,250 | $10,238 | .01% |
| OTHER | 171 | $4,119,161 | $164,763 | .09% |
| * TOTAL COUNTY * | 3,794 | $320,416,219 | $12,829,745 | 6.98% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| SHELBY COUNTY | | | | |
| HARLAN* | 237 | $11,408,907 | $456,353 | .25% |
| ELK HORN | 31 | $468,309 | $18,731 | .01% |
| SHELBY | 28 | $260,430 | $10,418 | .01% |
| DEFIANCE | 25 | $251,417 | $10,058 | .01% |
| EARLING | 27 | $210,120 | $8,388 | .00% |
| IRWIN | 30 | $359,336 | $14,374 | .01% |
| PANAMA | 17 | $224,546 | $8,983 | .00% |
| PORTSMOUTH | 12 | $207,393 | $8,298 | .00% |
| WESTPHALIA | 15 | $132,666 | $5,270 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 83 | $734,003 | $29,359 | .02% |
| * TOTAL COUNTY * | 505 | $14,257,127 | $570,232 | .31% |
| SIOUX COUNTY | | | | |
| HAWARDEN | 129 | $3,660,219 | $146,308 | .08% |
| ALTON | 40 | $1,617,512 | $64,697 | .04% |
| HULL | 65 | $1,642,474 | $65,700 | .04% |
| ORANGE CITY* | 155 | $7,599,325 | $303,952 | .17% |
| ROCK VALLEY | 132 | $5,303,847 | $212,155 | .12% |
| SIOUX CENTER | 219 | $11,119,619 | $444,718 | .24% |
| BOYDEN | 32 | $497,315 | $19,876 | .01% |
| HOSPERS | 42 | $774,566 | $30,981 | .02% |
| IRETON | 41 | $1,165,266 | $46,606 | .03% |
| GRANVILLE | 17 | $193,852 | $7,754 | .00% |
| MAURICE | 14 | $137,916 | $5,516 | .00% |
| NON-PERMIT | 4 | $4,432 | $133 | .00% |
| OTHER | 193 | $2,672,320 | $106,900 | .06% |
| * TOTAL COUNTY * | 1,083 | $36,388,663 | $1,455,296 | .79% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| STORY COUNTY | | | | |
| AMES | 965 | $83,656,013 | $3,346,259 | 1.82% |
| NEVADA* | 193 | $7,715,238 | $308,605 | .17% |
| STORY CITY | 115 | $5,626,799 | $225,076 | .12% |
| CAMBRIDGE | 16 | $189,820 | $7,593 | .00% |
| COLO | 28 | $406,748 | $16,270 | .01% |
| MAXWELL | 29 | $311,473 | $12,457 | .01% |
| ROLAND | 39 | $371,303 | $14,852 | .01% |
| SLATER | 46 | $1,725,541 | $69,023 | .04% |
| ZEARING | 25 | $392,426 | $15,696 | .01% |
| COLLINS | 11 | $114,382 | $4,575 | .00% |
| GILBERT | 23 | $217,796 | $8,712 | .00% |
| HUXLEY | 58 | $1,477,568 | $59,103 | .03% |
| MCCALLSBURG | 14 | $219,102 | $8,765 | .00% |
| NON-PERMIT | 14 | $446,653 | $14,556 | .01% |
| OTHER | 181 | $3,777,758 | $151,106 | .08% |
| * TOTAL COUNTY * | 1,757 | $106,648,620 | $4,262,648 | 2.32% |
| TAMA COUNTY | | | | |
| TAMA | 104 | $3,515,567 | $140,625 | .08% |
| DYSART | 54 | $1,238,908 | $49,546 | .03% |
| TOLEDO* | 98 | $5,707,742 | $228,281 | .12% |
| TRAER | 70 | $1,723,092 | $68,918 | .04% |
| GARWIN | 21 | $130,478 | $5,219 | .00% |
| GLADBROOK | 49 | $1,208,541 | $48,339 | .03% |
| CHELSEA | 23 | $272,292 | $10,890 | .01% |
| CLUTIER | 15 | $109,959 | $4,399 | .00% |
| LINCOLN | 10 | $165,033 | $6,601 | .00% |
| MONTOUR | 10 | $514,326 | $20,567 | .01% |
| NON-PERMIT | 3 | $32,292 | $969 | .00% |
| OTHER | 123 | $1,023,855 | $40,953 | .02% |
| * TOTAL COUNTY * | 580 | $15,642,085 | $625,307 | .34% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| TAYLOR COUNTY | | | | |
| BEDFORD* | 95 | $1,858,775 | $74,351 | .04% |
| LENOX | 66 | $1,737,138 | $69,270 | .04% |
| CLEARFIELD | 25 | $215,505 | $8,621 | .00% |
| NEW MARKET | 10 | $42,053 | $1,682 | .00% |
| BLOCKTON | 13 | $84,033 | $3,362 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 51 | $252,582 | $10,103 | .01% |
| * TOTAL COUNTY * | 260 | $4,190,086 | $167,389 | .09% |
| UNION COUNTY | | | | |
| CRESTON* | 290 | $16,912,340 | $676,493 | .37% |
| AFTON | 30 | $650,670 | $26,025 | .01% |
| LORIMOR | 14 | $112,605 | $4,504 | .00% |
| NON-PERMIT | 1 | $311 | $9 | .00% |
| OTHER | 70 | $706,991 | $28,277 | .02% |
| * TOTAL COUNTY * | 405 | $18,382,917 | $735,308 | .40% |
| VAN BUREN COUNTY | | | | |
| KEOSAUQUA* | 63 | $1,070,843 | $42,815 | .02% |
| BONAPARTE | 23 | $315,417 | $12,615 | .01% |
| FARMINGTON | 47 | $650,251 | $26,008 | .01% |
| MILTON | 20 | $221,350 | $8,854 | .00% |
| BIRMINGHAM | 18 | $188,786 | $7,551 | .00% |
| CANTRIL | 18 | $187,170 | $7,489 | .00% |
| STOCKPORT | 20 | $342,854 | $13,715 | .01% |
| NON-PERMIT | 8 | $2,077 | $62 | .00% |
| OTHER | 107 | $975,274 | $39,011 | .02% |
| * TOTAL COUNTY * | 324 | $3,954,022 | $158,120 | .09% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| WAPELLO COUNTY | | | | |
| OTTUMWA* | 787 | $52,764,750 | $2,110,128 | 1.15% |
| ELDON | 46 | $552,230 | $22,007 | .01% |
| EDDYVILLE | 29 | $543,726 | $21,749 | .01% |
| AGENCY | 31 | $440,041 | $17,601 | .01% |
| BLAKESBURG | 12 | $122,552 | $4,902 | .00% |
| NON-PERMIT | 10 | $9,457 | $283 | .00% |
| OTHER | 146 | $1,622,776 | $64,878 | .04% |
| * TOTAL COUNTY * | 1,061 | $56,055,532 | $2,241,548 | 1.22% |
| WARREN COUNTY | | | | |
| INDIANOLA* | 345 | $14,764,753 | $590,397 | .32% |
| CARLISLE | 84 | $2,366,951 | $94,678 | .05% |
| NORWALK | 103 | $2,707,258 | $108,222 | .06% |
| MILO | 23 | $188,368 | $7,533 | .00% |
| CUMMING | 13 | $142,790 | $5,697 | .00% |
| HARTFORD | 14 | $153,412 | $6,098 | .00% |
| LACONA | 20 | $272,398 | $10,896 | .01% |
| MARTENSDALE | 17 | $470,965 | $18,839 | .01% |
| NEW VIRGINIA | 20 | $148,502 | $5,938 | .00% |
| ST MARYS | 10 | $131,074 | $5,244 | .00% |
| NON-PERMIT | 6 | $27,174 | $816 | .00% |
| OTHER | 150 | $2,427,848 | $97,100 | .05% |
| * TOTAL COUNTY * | 805 | $23,801,493 | $951,458 | .52% |
| WASHINGTON COUNTY | | | | |
| WASHINGTON* | 290 | $14,500,484 | $579,964 | .32% |
| KALONA | 131 | $3,851,158 | $154,039 | .08% |
| BRIGHTON | 32 | $446,095 | $17,844 | .01% |
| RIVERSIDE | 34 | $499,759 | $19,990 | .01% |
| WELLMAN | 62 | $2,137,095 | $85,482 | .05% |
| AINSWORTH | 19 | $279,873 | $11,194 | .01% |
| CRAWFORDSVILLE | 16 | $182,633 | $7,304 | .00% |
| WEST CHESTER | 11 | $53,946 | $2,158 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 164 | $2,263,682 | $90,536 | .05% |
| * TOTAL COUNTY * | 759 | $24,214,725 | $968,511 | .53% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| WAYNE COUNTY | | | | |
| CORYDON* | 105 | $2,495,793 | $99,814 | .05% |
| SEYMOUR | 33 | $391,260 | $15,597 | .01% |
| ALLERTON | 32 | $281,903 | $11,275 | .01% |
| HUMESTON | 40 | $760,663 | $30,423 | .02% |
| LINEVILLE | 13 | $153,649 | $6,146 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 73 | $700,337 | $28,011 | .02% |
| * TOTAL COUNTY * | 296 | $4,783,605 | $191,266 | .10% |
| WEBSTER COUNTY | | | | |
| FT DODGE* | 856 | $71,337,133 | $2,853,393 | 1.55% |
| GOWRIE | 62 | $2,032,251 | $81,122 | .04% |
| DAYTON | 47 | $738,634 | $29,540 | .02% |
| LEHIGH | 26 | $380,446 | $15,218 | .01% |
| OTHO | 11 | $102,549 | $4,102 | .00% |
| BADGER | 16 | $180,599 | $7,223 | .00% |
| CALLENDER | 18 | $236,171 | $9,448 | .01% |
| DUNCOMBE | 10 | $106,613 | $4,264 | .00% |
| HARCOURT | 16 | $407,881 | $16,315 | .01% |
| MOORLAND | 12 | $60,633 | $2,424 | .00% |
| VINCENT | 13 | $358,604 | $14,344 | .01% |
| NON-PERMIT | 13 | $24,274 | $728 | .00% |
| OTHER | 202 | $4,569,279 | $182,777 | .10% |
| * TOTAL COUNTY * | 1,302 | $80,535,067 | $3,220,898 | 1.75% |
| WINNEBAGO COUNTY | | | | |
| FOREST CITY* | 139 | $4,304,478 | $172,058 | .09% |
| BUFFALO CENTER | 61 | $1,657,122 | $66,154 | .04% |
| LAKE MILLS | 105 | $2,934,273 | $117,372 | .06% |
| THOMPSON | 27 | $1,038,153 | $41,526 | .02% |
| LELAND | 15 | $141,866 | $5,676 | .00% |
| RAKE | 17 | $173,258 | $6,927 | .00% |
| NON-PERMIT | 2 | $4,311 | $129 | .00% |
| OTHER | 73 | $3,058,614 | $122,341 | .07% |
| * TOTAL COUNTY * | 439 | $13,312,075 | $532,183 | .29% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| WINNESHIEK COUNTY | | | | |
| DECORAH* | 311 | $20,554,118 | $821,684 | .45% |
| CALMAR | 48 | $1,697,065 | $67,842 | .04% |
| OSSIAN | 48 | $1,010,527 | $40,420 | .02% |
| FT. ATKINSON | 29 | $529,814 | $21,193 | .01% |
| RIDGEWAY | 18 | $175,789 | $7,033 | .00% |
| SPILLVILLE | 24 | $343,732 | $13,750 | .01% |
| NON-PERMIT | 2 | $4,427 | $133 | .00% |
| OTHER | 170 | $3,122,234 | $124,884 | .07% |
| * TOTAL COUNTY * | 650 | $27,437,706 | $1,096,939 | .60% |
| WOODBURY COUNTY | | | | |
| SIOUX CITY* | 2,035 | $177,270,086 | $7,090,772 | 3.86% |
| MOVILLE | 49 | $2,578,963 | $103,157 | .06% |
| ANTHON | 46 | $721,775 | $28,873 | .02% |
| CORRECTIONVILLE | 46 | $880,165 | $35,206 | .02% |
| DANBURY | 32 | $586,260 | $23,451 | .01% |
| SERGEANT BLUFF | 56 | $1,779,966 | $71,196 | .04% |
| SLOAN | 32 | $555,268 | $22,210 | .01% |
| CUSHING | 21 | $84,074 | $3,363 | .00% |
| HORNICK | 12 | $255,336 | $10,215 | .01% |
| LAWTON | 24 | $409,602 | $16,384 | .01% |
| PIERSON | 22 | $212,594 | $8,505 | .00% |
| SALIX | 17 | $327,455 | $13,099 | .01% |
| SMITHLAND | 14 | $125,755 | $5,030 | .00% |
| NON-PERMIT | 22 | $626,566 | $18,799 | .01% |
| OTHER | 119 | $1,450,420 | $58,010 | .03% |
| * TOTAL COUNTY * | 2,547 | $187,864,285 | $7,508,270 | 4.08% |
| WORTH COUNTY | | | | |
| MANLY | 44 | $638,402 | $25,534 | .01% |
| NORTHWOOD* | 88 | $2,947,280 | $117,873 | .06% |
| FERTILE | 19 | $194,261 | $7,769 | .00% |
| GRAFTON | 19 | $250,031 | $10,002 | .01% |
| HANLONTOWN | 10 | $122,642 | $4,906 | .00% |
| KENSETT | 12 | $92,358 | $3,694 | .00% |
| NON-PERMIT | 1 | $662 | $20 | .00% |
| OTHER | 88 | $530,818 | $21,230 | .01% |
| * TOTAL COUNTY * | 281 | $4,776,454 | $191,028 | .10% |

# RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| WRIGHT COUNTY | | | | |
| CLARION* | 142 | $4,915,566 | $196,624 | .11% |
| EAGLE GROVE | 121 | $4,858,535 | $194,343 | .11% |
| BELMOND | 128 | $4,411,534 | $176,460 | .10% |
| DOWS | 39 | $559,090 | $22,363 | .01% |
| GOLDFIELD | 36 | $627,731 | $25,110 | .01% |
| ROWAN | 12 | $135,446 | $5,416 | .00% |
| WOOLSTOCK | 13 | $243,535 | $9,742 | .01% |
| NON-PERMIT | 6 | $5,805 | $174 | .00% |
| OTHER | 87 | $617,948 | $24,719 | .01% |
| * TOTAL COUNTY * | 584 | $16,375,190 | $654,951 | .36% |
| * LATE FILERS * | 3,876 | $45,618,301 | $1,824,523 | .99% |
| ** GRAND TOTAL ** | 87,721 | $4,599,340,597 | $183,926,920 | 100.00%* |

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

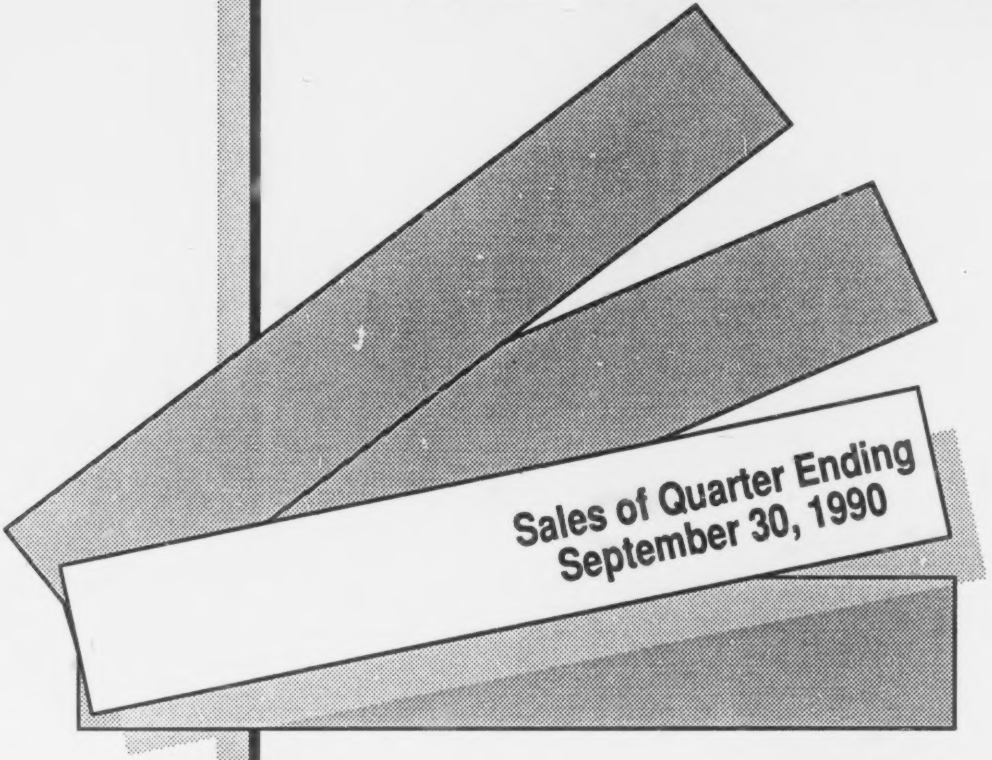
* FOR TOWNS THIS INDICATES THE COUNTY SEAT

# GLOSSARY

| | |
|---|---|
| TAXABLE SALES | Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:<br>a) Sales in interstate commerce,<br>b) Sales to government units,<br>c) Sales for resale or processing,<br>d) Sales of gasoline or diesel fuel,<br>e) Sales of vehicles subject to registration, and<br>f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen |
| COMPUTED TAX DUE | The amount of tax computed to be due based on taxable sales or taxable purchases. |
| NON-PERMIT | Vendors not regularly engaged in selling at retail and/or not having a permanent place of business. |
| OTHERS | A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).<br>B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report). |
| BUSINESS CLASSIFICATION | Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes. |
| BUSINESS GROUP | Consolidation of related business classes into twelve business groups. |
| NUMBER OF BUSINESSES | The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four. |

S2860-1

# IOWA
# RETAIL SALES & USE TAX REPORT



## Sales of Quarter Ending September 30, 1990

Compiled by
State of Iowa
DEPARTMENT OF REVENUE & FINANCE
Information & Management Services Division
Hoover State Office Building
Des Moines, Iowa 50319
phone: (515) 281-5777

# RETAIL SALES TAX
# THE QUARTER IN REVIEW

## COMPUTED TAX BY BUSINESS GROUP
## QUARTER ENDING SEPTEMBER 30, 1990

Computed tax during the third quarter of 1990 amounted to $189,990,329, an increase of 4.97 percent from the same quarter in 1989. The number of businesses filing returns decreased from 88,083 to 87,903 or -0.20 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

### Taxable Sales Tax by Business Group

During the third quarter of 1990, the Building Materials Group showed the largest increase in computed tax with a 8.68 percent increase. The Specialty Retail Group followed with an increase of 8.32 percent. The number of businesses showed a decrease of 0.20 percent as compared with a decrease of 1.37 percent during the same period in 1989. Two business groups reported an increase in the number of filers. The Miscellaneous Group and the General Merchandise Group increased 1.61 percent and 1.[illegible]8%, respectively, while Motor Vehicle (-4.36 percent) and Building Materials (-3.82%) showed the largest decrease.

| Business Group | # Bus. Sept 89 | # Bus. Sept 90 | % Change # Bus. | Computed Tax Sept 89 | Computed Tax Sept 90 | % Change Tax |
|---|---|---|---|---|---|---|
| Nonresidents | 68 | 64 | -5.88% | 198,079 | 121,494 | -38.66% |
| Utilities | 2,176 | 2,160 | -0.74% | 25,940,063 | 25,349,711 | - 2.28% |
| Building Materials | 2,171 | 2,088 | -3.82% | 10,808,407 | 11,746,756 | 8.68% |
| General Merchandise | 1,646 | 1,667 | 1.28% | 22,264,224 | 23,832,421 | 7.04% |
| Food Dealers | 1,752 | 1,698 | -3.08% | 10,985,114 | 11,312,539 | 2.98% |
| Motor Vehicle | 4,723 | 4,517 | -4.36% | 9,997,909 | 10,499,038 | 5.01% |
| Apparel | 2,063 | 2,025 | -1.84% | 6,062,492 | 6,242,267 | 2.97% |
| Home Furnishings | 2,645 | 2,604 | -1.55% | 6,403,221 | 6,705,674 | 4.72% |
| Eating and Drinking | 7,010 | 6,997 | -0.19% | 17,764,379 | 18,529,324 | 4.31% |
| Specialty Retail | 14,027 | 14,021 | -0.04% | 13,407,318 | 14,522,449 | 8.32% |
| Services | 26,925 | 27,256 | 1.23% | 24,727,119 | 26,497,630 | 7.16% |
| Wholesale Goods | 7,683 | 7,674 | -0.12% | 17,457,983 | 18,858,983 | 8.02% |
| Miscellaneous | 10,797 | 10,971 | 1.61% | 13,138,863 | 14,081,593 | 7.18% |
| Late Filers | 4,397 | 4,161 | -5.37% | 1,840,146 | 1,690,450 | - 8.14% |
| TOTALS | 88,083 | 87,903 | -0.20% | $180,995,317 | $189,990,329 | 4.97% |

# USE TAX
# THE QUARTER IN REVIEW

## RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September, 1990

| Business Group | No. of Returns | % of Returns | Computed Tax | % of Tax |
|---|---|---|---|---|
| Utilities | 182 | 1.99% | $ 1,599,560 | 8.05% |
| Building Materials | 182 | 1.99 | 344,517 | 1.73 |
| General Merchandise | 14 | 0.15 | 378,554 | 1.90 |
| Food Dealers | 24 | 0.26 | 52,722 | 0.27 |
| Motor Vehicle | 137 | 1.50 | 180,107 | 0.91 |
| Apparel | 45 | 0.49 | 82,987 | 0.42 |
| Home Furnishings | 281 | 3.08 | 614,612 | 3.09 |
| Eating and Drinking | 28 | 0.31 | 29,940 | 0.15 |
| Specialty Retail | 869 | 9.52 | 1,513,789 | 7.62 |
| Services | 1,510 | 16.55 | 2,302,042 | 11.58 |
| Wholesale Goods | 2,798 | 30.65 | 6,037,423 | 30.37 |
| Miscellaneous | 2,752 | 30.16 | 6,610,281 | 33.25 |
| Late Filers | 306 | 3.35 | 132,106 | 0.66 |
| TOTAL | 9,128 | 100.00% | $19,878,640 | 100.00% |

## COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1990 and 1989

| Use Tax | September 1990 | September 1989 | % Change |
|---|---|---|---|
| Retailers | | | |
| Number of Returns | 9,128 | 9,462 | - 3.53% |
| Computed Tax | $19,878,640 | $18,662,168 | 6.52% |
| Motor Vehicle | | | |
| Number of Units | 195,805 | 197,521 | - 0.87% |
| Computed Tax | $32,875,964 | $32,960,546 | - 0.26% |
| Consumers | | | |
| Number of Returns | 5,187 | 5,152 | 0.68% |
| Computed Tax | $ 6,902,114 | $ 6,450,883 | 6.99% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| NON-RESIDENT | 64 | $3,069,839 | $121,494 | .06% |
| ADAIR COUNTY | | | | |
| GREENFIELD* | 108 | $4,522,220 | $180,883 | .10% |
| ADAIR | 49 | $1,846,201 | $73,715 | .04% |
| STUART | 26 | $838,432 | $33,539 | .02% |
| BRIDGEWATER | 19 | $213,908 | $8,488 | .00% |
| FONTANELLE | 31 | $400,574 | $16,024 | .01% |
| ORIENT | 20 | $256,457 | $10,257 | .01% |
| NON-PERMIT | 1 | $408 | $12 | .00% |
| OTHER | 64 | $791,459 | $31,586 | .02% |
| * TOTAL COUNTY * | 318 | $8,869,659 | $354,504 | .19% |
| ADAMS COUNTY | | | | |
| CORNING* | 105 | $3,791,030 | $151,590 | .08% |
| NON-PERMIT | 1 | $1,068 | $32 | .00% |
| OTHER | 64 | $428,434 | $17,138 | .01% |
| * TOTAL COUNTY * | 170 | $4,220,532 | $168,760 | .09% |
| ALLAMAKEE COUNTY | | | | |
| WAUKON* | 189 | $7,235,209 | $289,411 | .15% |
| LANSING | 80 | $2,075,883 | $83,033 | .04% |
| POSTVILLE | 80 | $4,282,804 | $171,269 | .09% |
| NEW ALBIN | 32 | $423,742 | $16,949 | .01% |
| HARPERS FERRY | 24 | $355,282 | $14,213 | .01% |
| NON-PERMIT | 6 | $16,979 | $514 | .00% |
| OTHER | 119 | $838,661 | $33,531 | .02% |
| * TOTAL COUNTY * | 530 | $15,228,560 | $608,920 | .32% |
| APPANOOSE COUNTY | | | | |
| CENTERVILLE* | 249 | $12,392,612 | $495,514 | .26% |
| CINCINNATI | 10 | $191,060 | $7,642 | .00% |
| MORAVIA | 28 | $241,811 | $9,672 | .01% |
| MOULTON | 27 | $299,357 | $11,975 | .01% |
| MYSTIC | 18 | $198,127 | $7,926 | .00% |
| NON-PERMIT | 3 | $5,946 | $178 | .00% |
| OTHER | 108 | $1,916,296 | $76,642 | .04% |
| * TOTAL COUNTY * | 443 | $15,245,209 | $609,549 | .32% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| AUDUBON COUNTY | | | | |
| AUDUBON* | 138 | $5,559,416 | $222,340 | .12% |
| EXIRA | 45 | $682,684 | $27,241 | .01% |
| BRAYTON | 10 | $54,693 | $2,187 | .00% |
| KIMBALLTON | 20 | $248,222 | $9,915 | .01% |
| NON-PERMIT | 4 | $26,904 | $807 | .00% |
| OTHER | 58 | $438,736 | $17,548 | .01% |
| * TOTAL COUNTY * | 275 | $7,010,655 | $280,038 | .15% |
| BENTON COUNTY | | | | |
| BELLE PLAINE | 106 | $4,013,567 | $160,521 | .08% |
| VINTON* | 207 | $9,175,561 | $367,024 | .19% |
| BLAIRSTOWN | 40 | $826,716 | $33,070 | .02% |
| SHELLSBURG | 24 | $507,501 | $20,300 | .01% |
| VAN HORNE | 29 | $446,210 | $17,847 | .01% |
| ATKINS | 14 | $385,940 | $15,439 | .01% |
| GARRISON | 18 | $171,483 | $6,859 | .00% |
| KEYSTONE | 27 | $763,597 | $30,541 | .02% |
| MT AUBURN | 10 | $137,113 | $5,484 | .00% |
| NEWHALL | 31 | $724,975 | $29,001 | .02% |
| NORWAY | 20 | $606,752 | $24,269 | .01% |
| URBANA | 15 | $314,574 | $12,584 | .01% |
| WALFORD | 11 | $311,036 | $12,441 | .01% |
| NON-PERMIT | 4 | $29,811 | $895 | .00% |
| OTHER | 157 | $1,736,986 | $69,479 | .04% |
| * TOTAL COUNTY * | 713 | $20,151,822 | $805,754 | .42% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| BLACK HAWK COUNTY | | | | |
| WATERLOO* | 1,778 | $161,882,546 | $6,475,171 | 3.41% |
| CEDAR FALLS | 860 | $61,662,167 | $2,466,411 | 1.30% |
| EVANSDALE | 86 | $2,106,861 | $84,203 | .04% |
| ELK RUN HTS | 14 | $677,780 | $27,111 | .01% |
| HUDSON | 65 | $2,026,259 | $81,051 | .04% |
| LA PORTE CITY | 86 | $2,080,907 | $83,235 | .04% |
| DUNKERTON | 27 | $600,379 | $24,014 | .01% |
| JANESVILLE | 16 | $237,087 | $9,484 | .00% |
| GILBERTVILLE | 29 | $479,349 | $19,176 | .01% |
| RAYMOND | 19 | $435,823 | $17,417 | .01% |
| NON-PERMIT | 43 | $309,081 | $9,407 | .00% |
| OTHER | 87 | $1,991,862 | $79,675 | .04% |
| * TOTAL COUNTY * | 3,110 | $234,490,101 | $9,376,355 | 4.94% |
| BOONE COUNTY | | | | |
| BOONE* | 383 | $23,061,682 | $922,472 | .49% |
| MADRID | 70 | $2,448,987 | $97,957 | .05% |
| OGDEN | 70 | $1,811,412 | $72,458 | .04% |
| BOXHOLM | 12 | $170,560 | $6,814 | .00% |
| NON-PERMIT | 8 | $57,765 | $1,731 | .00% |
| OTHER | 141 | $2,686,648 | $107,463 | .06% |
| * TOTAL COUNTY * | 684 | $30,237,054 | $1,208,895 | .64% |
| BREMER COUNTY | | | | |
| WAVERLY* | 267 | $16,277,914 | $651,115 | .34% |
| SUMNER | 92 | $3,242,424 | $129,693 | .07% |
| TRIPOLI | 63 | $1,752,941 | $70,063 | .04% |
| DENVER | 67 | $1,882,337 | $75,287 | .04% |
| JANESVILLE | 24 | $524,726 | $20,990 | .01% |
| READLYN | 33 | $984,265 | $39,369 | .02% |
| FREDERIKA | 10 | $79,940 | $3,197 | .00% |
| PLAINFIELD | 23 | $494,941 | $19,798 | .01% |
| NON-PERMIT | 6 | $11,375 | $342 | .00% |
| OTHER | 129 | $1,293,130 | $51,727 | .03% |
| * TOTAL COUNTY * | 714 | $26,543,993 | $1,061,581 | .56% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| BUCHANAN COUNTY | | | | |
| INDEPENDENCE* | 230 | $13,151,243 | $525,935 | .28% |
| JESUP | 77 | $2,293,734 | $91,681 | .05% |
| FAIRBANK | 38 | $1,030,664 | $41,225 | .02% |
| HAZLETON | 39 | $603,885 | $24,136 | .01% |
| LAMONT | 25 | $288,592 | $11,543 | .01% |
| WINTHROP | 39 | $944,403 | $37,776 | .02% |
| AURORA | 17 | $186,445 | $7,460 | .00% |
| BRANDON | 14 | $140,975 | $5,638 | .00% |
| QUASQUETON | 18 | $245,497 | $9,820 | .01% |
| ROWLEY | 12 | $47,367 | $1,895 | .00% |
| NON-PERMIT | 4 | $109,295 | $3,280 | .00% |
| OTHER | 161 | $1,608,722 | $64,352 | .03% |
| * TOTAL COUNTY * | 674 | $20,650,822 | $824,741 | .43% |
| BUENA VISTA COUNTY | | | | |
| STORM LAKE* | 371 | $23,549,914 | $941,985 | .50% |
| ALTA | 69 | $3,365,479 | $134,619 | .07% |
| ALBERT CITY | 38 | $591,426 | $23,646 | .01% |
| MARATHON | 15 | $265,323 | $10,608 | .01% |
| NEWELL | 41 | $704,218 | $28,169 | .01% |
| SIOUX RAPIDS | 52 | $1,477,297 | $59,090 | .03% |
| LAKESIDE | 12 | $68,526 | $2,742 | .00% |
| REMBRANDT | 13 | $140,039 | $5,601 | .00% |
| LINN GROVE | 12 | $63,662 | $2,545 | .00% |
| NON-PERMIT | 4 | $19,077 | $572 | .00% |
| OTHER | 85 | $821,048 | $32,802 | .02% |
| * TOTAL COUNTY * | 712 | $31,066,009 | $1,242,379 | .65% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| BUTLER COUNTY | | | | |
| CLARKSVILLE | 57 | $1,218,411 | $48,736 | .03% |
| GREENE | 66 | $1,698,632 | $67,942 | .04% |
| PARKERSBURG | 71 | $1,515,050 | $60,601 | .03% |
| SHELL ROCK | 50 | $795,839 | $31,836 | .02% |
| ALLISON* | 56 | $2,399,366 | $95,974 | .05% |
| APLINGTON | 47 | $963,411 | $38,409 | .02% |
| DUMONT | 36 | $917,881 | $36,641 | .02% |
| NEW HARTFORD | 25 | $389,037 | $15,560 | .01% |
| BRISTOW | 12 | $56,372 | $2,254 | .00% |
| NON-PERMIT | 9 | $43,169 | $1,445 | .00% |
| OTHER | 136 | $1,597,263 | $63,861 | .03% |
| * TOTAL COUNTY * | 565 | $11,594,431 | $463,259 | .24% |
| CALHOUN COUNTY | | | | |
| LAKE CITY | 95 | $2,762,984 | $110,516 | .06% |
| MANSON | 68 | $1,960,161 | $78,370 | .04% |
| ROCKWELL CITY* | 97 | $3,174,211 | $126,968 | .07% |
| LOHRVILLE | 29 | $326,040 | $13,041 | .01% |
| POMEROY | 39 | $451,751 | $18,072 | .01% |
| FARNHAMVILLE | 24 | $459,466 | $18,379 | .01% |
| NON-PERMIT | 4 | $15,644 | $468 | .00% |
| OTHER | 94 | $491,742 | $19,658 | .01% |
| * TOTAL COUNTY * | 450 | $9,641,999 | $385,472 | .20% |
| CARROLL COUNTY | | | | |
| CARROLL* | 395 | $26,580,259 | $1,062,990 | .56% |
| COON RAPIDS | 68 | $1,565,461 | $62,524 | .03% |
| MANNING | 73 | $1,978,526 | $79,141 | .04% |
| BREDA | 43 | $1,231,840 | $49,273 | .03% |
| GLIDDEN | 43 | $1,435,748 | $57,428 | .03% |
| ARCADIA | 24 | $598,865 | $23,956 | .01% |
| DEDHAM | 14 | $200,555 | $8,022 | .00% |
| HALBUR | 15 | $701,915 | $28,077 | .01% |
| TEMPLETON | 27 | $413,083 | $16,522 | .01% |
| NON-PERMIT | 6 | $82,340 | $2,470 | .00% |
| OTHER | 101 | $968,599 | $38,740 | .02% |
| * TOTAL COUNTY * | 809 | $35,757,191 | $1,429,143 | .75% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| CASS COUNTY | | | | |
| ATLANTIC* | 344 | $16,715,852 | $668,628 | .35% |
| ANITA | 56 | $1,060,517 | $42,400 | .02% |
| GRISWOLD | 68 | $1,432,797 | $57,305 | .03% |
| LEWIS | 19 | $129,979 | $5,199 | .00% |
| CUMBERLAND | 17 | $227,728 | $9,108 | .00% |
| MASSENA | 25 | $429,329 | $17,173 | .01% |
| WIOTA | 10 | $77,096 | $3,083 | .00% |
| NON-PERMIT | 5 | $6,882 | $206 | .00% |
| OTHER | 99 | $1,091,174 | $43,650 | .02% |
| * TOTAL COUNTY * | 643 | $21,171,354 | $846,752 | .45% |
| CEDAR COUNTY | | | | |
| TIPTON* | 164 | $6,372,350 | $254,866 | .13% |
| DURANT | 70 | $2,457,174 | $98,289 | .05% |
| MECHANICSVILLE | 36 | $548,300 | $21,931 | .01% |
| WEST BRANCH | 80 | $1,379,228 | $55,172 | .03% |
| CLARENCE | 48 | $785,324 | $31,401 | .02% |
| LOWDEN | 44 | $888,557 | $35,541 | .02% |
| STANWOOD | 37 | $567,190 | $22,683 | .01% |
| BENNETT | 23 | $205,366 | $8,192 | .00% |
| NON-PERMIT | 4 | $22,839 | $685 | .00% |
| OTHER | 105 | $964,361 | $38,564 | .02% |
| * TOTAL COUNTY * | 611 | $14,190,689 | $567,324 | .30% |
| CERRO GORDO COUNTY | | | | |
| MASON CITY* | 956 | $80,513,302 | $3,220,502 | 1.70% |
| CLEAR LAKE | 294 | $13,434,851 | $537,162 | .28% |
| VENTURA | 28 | $533,647 | $21,347 | .01% |
| ROCKWELL | 28 | $422,105 | $16,884 | .01% |
| MESERVEY | 15 | $69,243 | $2,769 | .00% |
| SWALEDALE | 14 | $286,231 | $11,449 | .01% |
| THORNTON | 24 | $298,382 | $11,933 | .01% |
| NON-PERMIT | 34 | $209,411 | $6,283 | .00% |
| OTHER | 141 | $3,741,575 | $149,665 | .08% |
| * TOTAL COUNTY * | 1,534 | $99,508,747 | $3,977,994 | 2.09% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| CHEROKEE COUNTY | | | | |
| CHEROKEE* | 265 | $13,353,161 | $534,128 | .28% |
| MARCUS | 63 | $2,171,665 | $86,866 | .05% |
| AURELIA | 43 | $813,384 | $32,536 | .02% |
| CLEGHORN | 15 | $206,737 | $8,268 | .00% |
| MERIDEN | 11 | $88,757 | $3,550 | .00% |
| QUIMBY | 24 | $583,700 | $23,345 | .01% |
| WASHTA | 16 | $123,330 | $4,934 | .00% |
| NON-PERMIT | 4 | $31,300 | $939 | .00% |
| OTHER | 87 | $559,207 | $22,358 | .01% |
| * TOTAL COUNTY * | 528 | $17,931,241 | $716,924 | .38% |
| CHICKASAW COUNTY | | | | |
| NEW HAMPTON* | 202 | $7,516,692 | $300,669 | .16% |
| NASHUA | 63 | $1,466,698 | $58,670 | .03% |
| FREDERICKSBURG | 53 | $1,265,077 | $50,603 | .03% |
| LAWLER | 22 | $663,284 | $26,531 | .01% |
| ALTA VISTA | 22 | $338,779 | $13,552 | .01% |
| IONIA | 16 | $142,114 | $5,683 | .00% |
| NON-PERMIT | 2 | $65,106 | $1,953 | .00% |
| OTHER | 120 | $829,032 | $33,135 | .02% |
| * TOTAL COUNTY * | 500 | $12,286,782 | $490,796 | .26% |
| CLARKE COUNTY | | | | |
| OSCEOLA* | 189 | $9,619,151 | $384,768 | .20% |
| MURRAY | 23 | $182,305 | $7,293 | .00% |
| NON-PERMIT | 2 | $11,601 | $348 | .00% |
| OTHER | 66 | $868,575 | $34,742 | .02% |
| * TOTAL COUNTY * | 280 | $10,681,632 | $427,151 | .22% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| CLAY COUNTY | | | | |
| SPENCER* | 464 | $29,255,034 | $1,169,720 | .62% |
| EVERLY | 30 | $734,433 | $29,378 | .02% |
| PETERSON | 31 | $310,848 | $12,437 | .01% |
| ROYAL | 25 | $235,756 | $9,428 | .00% |
| WEBB | 13 | $168,630 | $6,746 | .00% |
| NON-PERMIT | 15 | $1,679,166 | $50,373 | .03% |
| OTHER | 113 | $1,217,246 | $48,689 | .03% |
| * TOTAL COUNTY * | 691 | $33,601,113 | $1,326,771 | .70% |
| CLAYTON COUNTY | | | | |
| ELKADER* | 112 | $3,667,221 | $146,684 | .08% |
| GUTTENBERG | 107 | $3,338,553 | $133,542 | .07% |
| MONONA | 72 | $2,328,821 | $93,156 | .05% |
| STRAWBERRY PT | 63 | $1,508,159 | $60,328 | .03% |
| EDGEWOOD | 44 | $1,004,465 | $40,181 | .02% |
| GARNAVILLO | 42 | $1,067,247 | $42,693 | .02% |
| MARQUETTE | 19 | $403,743 | $16,150 | .01% |
| MCGREGOR | 65 | $1,166,194 | $46,649 | .02% |
| FARMERSBURG | 14 | $129,785 | $5,190 | .00% |
| LUANA | 21 | $281,590 | $11,263 | .01% |
| VOLGA CITY | 16 | $188,082 | $7,523 | .00% |
| NON-PERMIT | 2 | $35,424 | $1,063 | .00% |
| OTHER | 160 | $1,379,968 | $55,201 | .03% |
| * TOTAL COUNTY * | 737 | $16,499,252 | $659,623 | .35% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| CLINTON COUNTY | | | | |
| CLINTON* | 826 | $55,560,698 | $2,222,434 | 1.17% |
| DE WITT | 173 | $8,047,931 | $321,913 | .17% |
| CAMANCHE | 76 | $1,549,959 | $62,002 | .03% |
| DELMAR | 12 | $84,561 | $3,383 | .00% |
| GRAND MOUND | 30 | $480,668 | $19,228 | .01% |
| LOST NATION | 29 | $358,196 | $14,328 | .01% |
| WHEATLAND | 31 | $572,351 | $22,894 | .01% |
| CALAMUS | 12 | $353,812 | $14,152 | .01% |
| CHARLOTTE | 14 | $410,173 | $16,407 | .01% |
| GOOSE LAKE | 11 | $93,190 | $3,727 | .00% |
| LOW MOOR | 20 | $292,290 | $11,691 | .01% |
| WELTON | 10 | $69,654 | $2,787 | .00% |
| NON-PERMIT | 18 | $218,104 | $6,545 | .00% |
| OTHER | 184 | $2,496,013 | $99,843 | .05% |
| * TOTAL COUNTY * | 1,446 | $70,587,600 | $2,821,334 | 1.48% |
| CRAWFORD COUNTY | | | | |
| DENISON* | 285 | $14,133,002 | $565,210 | .30% |
| CHARTER OAK | 32 | $915,492 | $36,616 | .02% |
| DOW CITY | 18 | $146,366 | $5,854 | .00% |
| MANILLA | 41 | $698,996 | $27,917 | .01% |
| SCHLESWIG | 43 | $590,628 | $23,619 | .01% |
| VAIL | 23 | $185,200 | $7,409 | .00% |
| KIRON | 26 | $386,623 | $15,465 | .01% |
| WESTSIDE | 21 | $318,113 | $12,726 | .01% |
| NON-PERMIT | 4 | $86,255 | $2,587 | .00% |
| OTHER | 117 | $1,475,965 | $58,956 | .03% |
| * TOTAL COUNTY * | 610 | $18,936,640 | $756,359 | .40% |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| DALLAS COUNTY | | | | |
| PERRY | 255 | $11,932,133 | $477,185 | .25% |
| ADEL* | 105 | $3,763,144 | $150,531 | .08% |
| DALLAS CENTER | 48 | $1,044,772 | $41,790 | .02% |
| DEXTER | 28 | $911,248 | $36,443 | .02% |
| REDFIELD | 34 | $609,008 | $24,361 | .01% |
| WAUKEE | 74 | $3,629,739 | $145,191 | .08% |
| WOODWARD | 37 | $672,147 | $26,870 | .01% |
| DE SOTO | 27 | $426,204 | $17,048 | .01% |
| GRANGER | 26 | $728,711 | $28,865 | .02% |
| MINBURN | 10 | $192,779 | $7,711 | .00% |
| VAN METER | 24 | $985,301 | $39,412 | .02% |
| NON-PERMIT | 3 | $6,678 | $200 | .00% |
| OTHER | 207 | $3,742,289 | $149,695 | .08% |
| * TOTAL COUNTY * | 878 | $28,644,153 | $1,145,302 | .60% |
| DAVIS COUNTY | | | | |
| BLOOMFIELD* | 131 | $5,576,740 | $223,070 | .12% |
| DRAKESVILLE | 13 | $108,145 | $4,326 | .00% |
| PULASKI | 10 | $190,042 | $7,601 | .00% |
| NON-PERMIT | 1 | $12,489 | $375 | .00% |
| OTHER | 130 | $1,122,700 | $44,915 | .02% |
| * TOTAL COUNTY * | 285 | $7,010,116 | $280,287 | .15% |
| DECATUR COUNTY | | | | |
| LAMONI | 81 | $2,111,709 | $84,432 | .04% |
| LEON* | 82 | $2,647,251 | $105,888 | .06% |
| DECATUR CITY | 15 | $401,530 | $16,061 | .01% |
| GRAND RIVER | 10 | $84,518 | $3,382 | .00% |
| NON-PERMIT | 3 | $1,133 | $39 | .00% |
| OTHER | 92 | $586,919 | $23,471 | .01% |
| * TOTAL COUNTY * | 283 | $5,833,060 | $233,273 | .12% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| DELAWARE COUNTY | | | | |
| MANCHESTER* | 201 | $12,882,043 | $515,278 | .27% |
| EARLVILLE | 32 | $549,462 | $21,979 | .01% |
| EDGEWOOD | 23 | $617,393 | $24,696 | .01% |
| HOPKINTON | 28 | $613,830 | $24,554 | .01% |
| COLESBURG | 22 | $630,566 | $25,224 | .01% |
| DELHI | 34 | $795,103 | $31,805 | .02% |
| DUNDEE | 11 | $302,550 | $12,102 | .01% |
| GREELEY | 11 | $130,833 | $5,233 | .00% |
| RYAN | 15 | $156,866 | $6,275 | .00% |
| NON-PERMIT | 3 | $36,018 | $1,080 | .00% |
| OTHER | 165 | $2,531,908 | $101,269 | .05% |
| * TOTAL COUNTY * | 545 | $19,246,572 | $769,495 | .41% |
| DES MOINES COUNTY | | | | |
| BURLINGTON* | 762 | $58,274,344 | $2,330,918 | 1.23% |
| MEDIAPOLIS | 76 | $2,680,807 | $107,230 | .06% |
| WEST BURLINGTON | 150 | $10,892,275 | $435,688 | .23% |
| DANVILLE | 34 | $785,055 | $31,401 | .02% |
| NON-PERMIT | 10 | $186,246 | $5,589 | .00% |
| OTHER | 175 | $3,416,566 | $136,615 | .07% |
| * TOTAL COUNTY * | 1,207 | $76,235,293 | $3,047,441 | 1.60% |
| DICKINSON COUNTY | | | | |
| MILFORD | 127 | $4,577,407 | $183,097 | .10% |
| SPIRIT LAKE* | 242 | $19,622,793 | $784,788 | .41% |
| ARNOLDS PARK | 125 | $5,987,675 | $239,450 | .13% |
| LAKE PARK | 47 | $953,481 | $38,138 | .02% |
| OKOBOJI | 40 | $5,109,276 | $204,373 | .11% |
| TERRIL | 14 | $226,479 | $9,058 | .00% |
| NON-PERMIT | 29 | $73,062 | $2,194 | .00% |
| OTHER | 165 | $8,968,117 | $358,522 | .19% |
| * TOTAL COUNTY * | 789 | $45,518,290 | $1,819,620 | .96% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| DUBUQUE COUNTY | | | | |
| DUBUQUE* | 1,696 | $133,053,700 | $5,322,179 | 2.80% |
| CASCADE | 83 | $2,459,353 | $98,377 | .05% |
| DYERSVILLE | 172 | $9,075,656 | $363,017 | .19% |
| EPWORTH | 41 | $649,045 | $25,962 | .01% |
| FARLEY | 43 | $874,223 | $34,971 | .02% |
| BERNARD | 19 | $210,964 | $8,439 | .00% |
| DURANGO | 11 | $59,324 | $2,371 | .00% |
| HOLY CROSS | 16 | $190,335 | $7,614 | .00% |
| LUXEMBURG | 15 | $204,399 | $8,177 | .00% |
| NEW VIENNA | 26 | $690,016 | $27,598 | .01% |
| PEOSTA | 29 | $843,088 | $33,724 | .02% |
| SHERRILL | 13 | $97,895 | $3,916 | .00% |
| WORTHINGTON | 18 | $374,640 | $14,984 | .01% |
| NON-PERMIT | 31 | $614,414 | $18,433 | .01% |
| OTHER | 176 | $4,541,985 | $181,679 | .10% |
| * TOTAL COUNTY * | 2,389 | $153,939,037 | $6,151,441 | 3.24% |
| EMMET COUNTY | | | | |
| ESTHERVILLE* | 257 | $13,118,301 | $524,727 | .28% |
| ARMSTRONG | 71 | $1,836,693 | $73,468 | .04% |
| RINGSTED | 24 | $519,817 | $20,791 | .01% |
| WALLINGFORD | 13 | $86,323 | $3,442 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 66 | $548,981 | $21,945 | .01% |
| * TOTAL COUNTY * | 431 | $16,110,115 | $644,373 | .34% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| FAYETTE COUNTY | | | | |
| OELWEIN | 260 | $11,519,745 | $460,753 | .24% |
| FAYETTE | 60 | $768,982 | $30,758 | .02% |
| WEST UNION* | 122 | $6,080,156 | $243,201 | .13% |
| ARLINGTON | 20 | $357,741 | $14,309 | .01% |
| CLERMONT | 33 | $1,287,801 | $51,502 | .03% |
| ELGIN | 29 | $944,954 | $37,799 | .02% |
| HAWKEYE | 31 | $418,533 | $16,728 | .01% |
| MAYNARD | 18 | $700,138 | $28,004 | .01% |
| ST LUCAS | 14 | $316,819 | $12,672 | .01% |
| WADENA | 12 | $90,487 | $3,621 | .00% |
| WAUCOMA | 17 | $299,364 | $11,975 | .01% |
| NON-PERMIT | 4 | $276,712 | $8,301 | .00% |
| OTHER | 179 | $2,976,768 | $119,069 | .06% |
| * TOTAL COUNTY * | 799 | $26,038,200 | $1,038,692 | .55% |
| FLOYD COUNTY | | | | |
| CHARLES CITY* | 300 | $15,677,283 | $627,036 | .33% |
| NORA SPRINGS | 52 | $979,618 | $39,186 | .02% |
| ROCKFORD | 39 | $799,824 | $31,991 | .02% |
| FLOYD | 18 | $332,877 | $13,313 | .01% |
| MARBLE ROCK | 20 | $294,094 | $11,764 | .01% |
| RUDD | 24 | $271,503 | $10,860 | .01% |
| NON-PERMIT | 3 | $5,053 | $152 | .00% |
| OTHER | 120 | $938,522 | $37,539 | .02% |
| * TOTAL COUNTY * | 576 | $19,298,774 | $771,841 | .41% |
| FRANKLIN COUNTY | | | | |
| HAMPTON* | 187 | $8,292,337 | $331,690 | .17% |
| ACKLEY | 12 | $199,957 | $7,999 | .00% |
| SHEFFIELD | 45 | $695,663 | $27,814 | .01% |
| ALEXANDER | 12 | $102,824 | $4,113 | .00% |
| COULTER | 11 | $326,974 | $13,079 | .01% |
| GENEVA | 14 | $56,830 | $2,274 | .00% |
| LATIMER | 26 | $1,486,051 | $59,442 | .03% |
| NON-PERMIT | 7 | $27,299 | $820 | .00% |
| OTHER | 95 | $917,851 | $36,701 | .02% |
| * TOTAL COUNTY * | 409 | $12,105,786 | $483,932 | .25% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| FREMONT COUNTY | | | | |
| HAMBURG | 58 | $1,125,900 | $45,037 | .02% |
| SIDNEY* | 56 | $964,571 | $38,585 | .02% |
| TABOR | 41 | $621,328 | $24,853 | .01% |
| FARRAGUT | 20 | $136,826 | $5,472 | .00% |
| RANDOLPH | 12 | $124,268 | $4,970 | .00% |
| RIVERTON | 14 | $195,961 | $7,839 | .00% |
| NON-PERMIT | 3 | $25,751 | $773 | .00% |
| OTHER | 94 | $3,542,946 | $141,670 | .07% |
| * TOTAL COUNTY * | 298 | $6,737,551 | $269,199 | .14% |
| GREENE COUNTY | | | | |
| JEFFERSON* | 201 | $9,592,176 | $383,654 | .20% |
| CHURDAN | 22 | $179,190 | $7,167 | .00% |
| GRAND JCT | 37 | $770,313 | $30,811 | .02% |
| SCRANTON | 32 | $514,153 | $20,566 | .01% |
| PATON | 20 | $283,778 | $11,352 | .01% |
| RIPPEY | 17 | $102,061 | $4,083 | .00% |
| NON-PERMIT | 3 | $11,103 | $334 | .00% |
| OTHER | 44 | $197,851 | $7,913 | .00% |
| * TOTAL COUNTY * | 376 | $11,650,625 | $465,880 | .25% |
| GRUNDY COUNTY | | | | |
| GRUNDY CENTER* | 111 | $4,512,560 | $180,499 | .10% |
| REINBECK | 80 | $1,941,776 | $77,672 | .04% |
| CONRAD | 52 | $1,009,231 | $40,365 | .02% |
| DIKE | 41 | $778,349 | $31,135 | .02% |
| WELLSBURG | 35 | $546,181 | $21,849 | .01% |
| BEAMAN | 13 | $192,333 | $7,693 | .00% |
| HOLLAND | 13 | $78,753 | $3,142 | .00% |
| NON-PERMIT | 3 | $4,961 | $150 | .00% |
| OTHER | 85 | $791,916 | $31,608 | .02% |
| * TOTAL COUNTY * | 433 | $9,856,060 | $394,113 | .21% |

# RETAIL SALES TAX
## BY COUNTY AND TOWN
## QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| GUTHRIE COUNTY | | | | |
| GUTHRIE CENTER* | 82 | $4,319,530 | $172,781 | .09% |
| PANORA | 73 | $3,063,444 | $122,537 | .06% |
| STUART | 46 | $1,428,179 | $57,127 | .03% |
| BAYARD | 22 | $460,035 | $18,399 | .01% |
| CASEY | 24 | $411,605 | $16,388 | .01% |
| BAGLEY | 11 | $124,541 | $4,982 | .00% |
| MENLO | 15 | $233,931 | $9,358 | .00% |
| YALE | 17 | $193,642 | $7,745 | .00% |
| NON-PERMIT | 3 | $14,202 | $426 | .00% |
| OTHER | 67 | $842,722 | $33,709 | .02% |
| * TOTAL COUNTY * | 360 | $11,091,831 | $443,452 | .23% |
| HAMILTON COUNTY | | | | |
| WEBSTER CITY* | 284 | $13,203,864 | $528,095 | .28% |
| JEWELL | 44 | $1,532,651 | $61,306 | .03% |
| STRATFORD | 39 | $856,726 | $34,268 | .02% |
| WILLIAMS | 31 | $1,368,914 | $54,740 | .03% |
| ELLSWORTH | 24 | $680,505 | $27,221 | .01% |
| KAMRAR | 13 | $109,503 | $4,371 | .00% |
| RANDALL | 10 | $161,021 | $6,441 | .00% |
| STANHOPE | 14 | $297,622 | $11,904 | .01% |
| NON-PERMIT | 1 | $442 | $13 | .00% |
| OTHER | 89 | $1,473,938 | $58,919 | .03% |
| * TOTAL COUNTY * | 549 | $19,685,186 | $787,278 | .41% |
| HANCOCK COUNTY | | | | |
| BRITT | 93 | $3,170,917 | $126,837 | .07% |
| GARNER* | 110 | $5,745,566 | $229,818 | .12% |
| KANAWHA | 38 | $808,616 | $32,344 | .02% |
| KLEMME | 26 | $186,393 | $7,458 | .00% |
| CORWITH | 19 | $191,224 | $7,646 | .00% |
| CRYSTAL LAKE | 13 | $88,231 | $3,529 | .00% |
| GOODELL | 11 | $82,338 | $3,294 | .00% |
| WODEN | 15 | $258,405 | $10,336 | .01% |
| NON-PERMIT | 2 | $570 | $18 | .00% |
| OTHER | 100 | $1,238,260 | $49,531 | .03% |
| * TOTAL COUNTY * | 427 | $11,770,520 | $470,811 | .25% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| HARDIN COUNTY | | | | |
| IOWA FALLS | 292 | $13,887,542 | $555,505 | .29% |
| ACKLEY | 70 | $1,573,177 | $62,930 | .03% |
| ELDORA* | 133 | $4,814,970 | $192,598 | .10% |
| ALDEN | 34 | $654,236 | $26,168 | .01% |
| HUBBARD | 49 | $1,185,073 | $47,398 | .02% |
| RADCLIFFE | 30 | $394,450 | $15,777 | .01% |
| STEAMBOAT ROCK | 17 | $152,728 | $6,108 | .00% |
| UNION | 34 | $658,870 | $26,356 | .01% |
| NON-PERMIT | 4 | $33,308 | $1,084 | .00% |
| OTHER | 167 | $2,284,406 | $91,382 | .05% |
| * TOTAL COUNTY * | 830 | $25,638,760 | $1,025,306 | .54% |
| HARRISON COUNTY | | | | |
| DUNLAP | 59 | $1,388,303 | $55,524 | .03% |
| LOGAN* | 58 | $1,697,506 | $67,901 | .04% |
| MISSOURI VALLEY | 122 | $5,418,408 | $216,734 | .11% |
| WOODBINE | 59 | $1,178,669 | $47,130 | .02% |
| MAGNOLIA | 13 | $69,405 | $2,776 | .00% |
| MONDAMIN | 24 | $224,485 | $8,979 | .00% |
| PERSIA | 21 | $138,202 | $5,506 | .00% |
| PISGAH | 17 | $147,200 | $5,888 | .00% |
| NON-PERMIT | 4 | $21,748 | $652 | .00% |
| OTHER | 87 | $1,946,958 | $77,876 | .04% |
| * TOTAL COUNTY * | 464 | $12,230,884 | $488,966 | .26% |
| HENRY COUNTY | | | | |
| MT PLEASANT* | 266 | $20,331,386 | $813,212 | .43% |
| NEW LONDON | 60 | $1,247,494 | $49,889 | .03% |
| WAYLAND | 43 | $719,277 | $28,766 | .02% |
| WINFIELD | 51 | $1,265,098 | $50,604 | .03% |
| OLDS | 15 | $347,300 | $13,891 | .01% |
| NON-PERMIT | 3 | $245,549 | $7,367 | .00% |
| OTHER | 161 | $3,081,753 | $123,260 | .06% |
| * TOTAL COUNTY * | 599 | $27,237,857 | $1,086,989 | .57% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| HOWARD COUNTY | | | | |
| CRESCO* | 187 | $7,441,140 | $297,644 | .16% |
| ELMA | 36 | $473,318 | $18,930 | .01% |
| LIME SPRINGS | 26 | $341,690 | $13,665 | .01% |
| RICEVILLE | 16 | $321,050 | $12,842 | .01% |
| CHESTER | 16 | $262,732 | $10,509 | .01% |
| PROTIVIN | 25 | $397,853 | $15,914 | .01% |
| NON-PERMIT | 1 | $0 | $0 | .00% |
| OTHER | 97 | $797,473 | $31,895 | .02% |
| * TOTAL COUNTY * | 404 | $10,035,256 | $401,399 | .21% |
| HUMBOLDT COUNTY | | | | |
| HUMBOLDT | 208 | $11,142,835 | $445,713 | .23% |
| DAKOTA CITY* | 32 | $363,841 | $14,554 | .01% |
| GILMORE CITY | 11 | $282,006 | $11,280 | .01% |
| LIVERMORE | 22 | $314,564 | $12,577 | .01% |
| BODE | 19 | $210,966 | $8,439 | .00% |
| RENWICK | 20 | $425,001 | $16,999 | .01% |
| NON-PERMIT | 4 | $21,574 | $648 | .00% |
| OTHER | 93 | $659,051 | $26,289 | .01% |
| * TOTAL COUNTY * | 409 | $13,419,838 | $536,499 | .28% |
| IDA COUNTY | | | | |
| HOLSTEIN | 78 | $1,862,304 | $74,489 | .04% |
| IDA GROVE* | 135 | $6,920,763 | $276,831 | .15% |
| BATTLE CREEK | 36 | $559,960 | $22,398 | .01% |
| ARTHUR | 11 | $108,504 | $4,339 | .00% |
| GALVA | 17 | $153,328 | $6,134 | .00% |
| NON-PERMIT | 5 | $48,446 | $1,454 | .00% |
| OTHER | 51 | $151,242 | $6,052 | .00% |
| * TOTAL COUNTY * | 333 | $9,804,547 | $391,697 | .21% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| IOWA COUNTY | | | | |
| MARENGO* | 90 | $3,893,613 | $155,744 | .08% |
| NORTH ENGLISH | 36 | $1,509,400 | $60,377 | .03% |
| WILLIAMSBURG | 101 | $9,067,891 | $362,716 | .19% |
| VICTOR | 43 | $858,794 | $34,326 | .02% |
| LADORA | 12 | $64,516 | $2,580 | .00% |
| MILLERSBURG | 13 | $176,545 | $7,062 | .00% |
| NON-PERMIT | 5 | $112,296 | $3,369 | .00% |
| OTHER | 249 | $12,936,501 | $517,435 | .27% |
| * TOTAL COUNTY * | 549 | $28,619,556 | $1,143,609 | .60% |
| JACKSON COUNTY | | | | |
| MAQUOKETA* | 273 | $12,592,717 | $503,613 | .27% |
| BELLEVUE | 106 | $2,508,941 | $100,106 | .05% |
| PRESTON | 53 | $1,675,454 | $67,017 | .04% |
| SABULA | 32 | $355,228 | $14,209 | .01% |
| ANDREW | 14 | $123,590 | $4,944 | .00% |
| BALDWIN | 11 | $29,101 | $1,165 | .00% |
| LA MOTTE | 18 | $284,153 | $11,365 | .01% |
| MILES | 24 | $605,963 | $24,239 | .01% |
| SPRINGBROOK | 10 | $79,613 | $3,183 | .00% |
| NON-PERMIT | 6 | $74,758 | $2,243 | .00% |
| OTHER | 168 | $2,969,678 | $118,774 | .06% |
| * TOTAL COUNTY * | 715 | $21,299,196 | $850,858 | .45% |
| JASPER COUNTY | | | | |
| NEWTON* | 471 | $36,645,907 | $1,465,805 | .77% |
| COLFAX | 68 | $1,972,312 | $78,894 | .04% |
| MONROE | 64 | $1,899,626 | $75,981 | .04% |
| BAXTER | 38 | $557,275 | $22,282 | .01% |
| KELLOGG | 23 | $314,236 | $12,568 | .01% |
| PRAIRIE CITY | 42 | $2,713,560 | $108,519 | .06% |
| LYNNVILLE | 24 | $449,745 | $17,990 | .01% |
| MINGO | 14 | $49,019 | $1,962 | .00% |
| SULLY | 38 | $2,398,730 | $95,948 | .05% |
| NON-PERMIT | 3 | $5,996 | $180 | .00% |
| OTHER | 206 | $2,554,753 | $102,159 | .05% |
| * TOTAL COUNTY * | 991 | $49,561,159 | $1,982,288 | 1.04% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| JEFFERSON COUNTY | | | | |
| FAIRFIELD* | 375 | $18,597,930 | $743,795 | .39% |
| BATAVIA | 19 | $282,888 | $11,316 | .01% |
| LIBERTYVILLE | 14 | $189,168 | $7,567 | .00% |
| LOCKRIDGE | 10 | $119,682 | $4,760 | .00% |
| PACKWOOD | 14 | $228,826 | $9,153 | .00% |
| NON-PERMIT | 9 | $6,600 | $196 | .00% |
| OTHER | 107 | $964,786 | $38,573 | .02% |
| * TOTAL COUNTY * | 548 | $20,389,880 | $815,360 | .43% |
| JOHNSON COUNTY | | | | |
| IOWA CITY* | 1,209 | $122,831,498 | $4,913,154 | 2.59% |
| CORALVILLE | 265 | $31,811,403 | $1,272,440 | .67% |
| LONE TREE | 41 | $455,084 | $18,204 | .01% |
| OXFORD | 29 | $507,195 | $20,288 | .01% |
| SOLON | 50 | $1,521,339 | $60,856 | .03% |
| HILLS | 14 | $607,154 | $24,286 | .01% |
| NORTH LIBERTY | 57 | $2,157,326 | $86,292 | .05% |
| SWISHER | 24 | $597,989 | $23,878 | .01% |
| NON-PERMIT | 16 | $250,560 | $7,701 | .00% |
| OTHER | 291 | $5,909,278 | $236,370 | .12% |
| * TOTAL COUNTY * | 1,996 | $166,648,826 | $6,663,469 | 3.51% |
| JONES COUNTY | | | | |
| ANAMOSA* | 148 | $10,672,254 | $426,894 | .22% |
| MONTICELLO | 203 | $9,412,099 | $376,479 | .20% |
| OLIN | 35 | $355,555 | $14,222 | .01% |
| OXFORD JCT | 27 | $265,521 | $10,583 | .01% |
| WYOMING | 37 | $695,339 | $27,747 | .01% |
| MARTELLE | 11 | $176,777 | $7,069 | .00% |
| ONSLOW | 13 | $102,287 | $4,093 | .00% |
| NON-PERMIT | 2 | $92,432 | $2,773 | .00% |
| OTHER | 201 | $3,443,493 | $137,741 | .07% |
| * TOTAL COUNTY * | 677 | $25,215,757 | $1,007,601 | .53% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| KEOKUK COUNTY | | | | |
| KEOTA | 47 | $642,347 | $25,694 | .01% |
| SIGOURNEY* | 91 | $4,238,018 | $169,521 | .09% |
| HEDRICK | 38 | $370,785 | $14,783 | .01% |
| RICHLAND | 26 | $265,532 | $10,622 | .01% |
| WHAT CHEER | 30 | $422,271 | $16,877 | .01% |
| KESWICK | 17 | $390,266 | $15,612 | .01% |
| SOUTH ENGLISH | 12 | $168,953 | $6,760 | .00% |
| NON-PERMIT | 6 | $2,821 | $84 | .00% |
| OTHER | 161 | $1,171,659 | $46,869 | .02% |
| * TOTAL COUNTY * | 428 | $7,672,652 | $306,822 | .16% |
| KOSSUTH COUNTY | | | | |
| ALGONA* | 292 | $18,156,823 | $726,271 | .38% |
| BANCROFT | 50 | $1,331,535 | $53,261 | .03% |
| BURT | 19 | $284,258 | $11,371 | .01% |
| LU VERNE | 16 | $177,937 | $7,118 | .00% |
| SWEA CITY | 36 | $606,291 | $24,221 | .01% |
| TITONKA | 34 | $525,011 | $21,001 | .01% |
| WESLEY | 22 | $796,419 | $31,860 | .02% |
| WHITTEMORE | 25 | $548,514 | $21,940 | .01% |
| FENTON | 19 | $345,920 | $13,825 | .01% |
| LAKOTA | 17 | $175,523 | $7,022 | .00% |
| LEDYARD | 14 | $182,579 | $7,303 | .00% |
| LONE ROCK | 12 | $156,658 | $6,266 | .00% |
| NON-PERMIT | 3 | $4,532 | $136 | .00% |
| OTHER | 144 | $1,644,970 | $65,788 | .03% |
| * TOTAL COUNTY * | 703 | $24,936,970 | $997,383 | .52% |
| LEE COUNTY | | | | |
| FT MADISON* | 335 | $20,085,789 | $803,321 | .42% |
| KEOKUK | 448 | $29,554,804 | $1,182,071 | .62% |
| DONNELLSON | 57 | $1,329,881 | $53,170 | .03% |
| MONTROSE | 24 | $325,410 | $13,017 | .01% |
| WEST POINT | 51 | $1,178,702 | $47,145 | .02% |
| ST PAUL | 12 | $505,499 | $20,219 | .01% |
| NON-PERMIT | 14 | $156,981 | $4,709 | .00% |
| OTHER | 259 | $4,685,521 | $187,419 | .10% |
| * TOTAL COUNTY * | 1,200 | $57,822,587 | $2,311,071 | 1.22% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| LINN COUNTY | | | | |
| CEDAR RAPIDS* | 3,142 | $340,460,605 | $13,618,115 | 7.17% |
| MARION | 568 | $37,981,641 | $1,519,059 | .80% |
| CENTER POINT | 53 | $1,335,212 | $53,405 | .03% |
| CENTRAL CITY | 60 | $946,842 | $37,874 | .02% |
| HIAWATHA | 105 | $4,360,994 | $174,422 | .09% |
| LISBON | 60 | $842,980 | $33,709 | .02% |
| MT VERNON | 123 | $5,708,561 | $228,349 | .12% |
| COGGON | 31 | $343,046 | $13,721 | .01% |
| FAIRFAX | 38 | $839,435 | $33,577 | .02% |
| SPRINGVILLE | 47 | $690,445 | $27,615 | .01% |
| WALKER | 37 | $291,359 | $11,618 | .01% |
| ALBURNETTE | 29 | $345,478 | $13,821 | .01% |
| ELY | 28 | $968,372 | $38,733 | .02% |
| PALO | 23 | $3,308,621 | $132,346 | .07% |
| ROBINS | 10 | $88,422 | $3,537 | .00% |
| NON-PERMIT | 40 | $344,346 | $10,332 | .01% |
| OTHER | 191 | $4,398,170 | $175,890 | .09% |
| * TOTAL COUNTY * | 4,585 | $403,254,529 | $16,126,123 | 8.49% |
| LOUISA COUNTY | | | | |
| COLUMBUS JCT | 77 | $2,061,171 | $82,446 | .04% |
| WAPELLO* | 84 | $2,028,154 | $81,121 | .04% |
| MORNING SUN | 39 | $632,645 | $25,305 | .01% |
| OAKVILLE | 18 | $241,518 | $9,660 | .01% |
| NON-PERMIT | 2 | $8,192 | $245 | .00% |
| OTHER | 101 | $1,723,542 | $68,943 | .04% |
| * TOTAL COUNTY * | 321 | $6,695,222 | $267,720 | .14% |
| LUCAS COUNTY | | | | |
| CHARITON* | 193 | $12,030,497 | $481,146 | .25% |
| RUSSELL | 19 | $334,708 | $13,378 | .01% |
| NON-PERMIT | 3 | $1,649 | $49 | .00% |
| OTHER | 87 | $797,864 | $31,905 | .02% |
| * TOTAL COUNTY * | 302 | $13,164,718 | $526,478 | .28% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| LYON COUNTY | | | | |
| ROCK RAPIDS* | 111 | $4,614,328 | $184,567 | .10% |
| GEORGE | 54 | $1,336,899 | $53,474 | .03% |
| DOON | 29 | $695,813 | $27,834 | .01% |
| INWOOD | 39 | $1,014,810 | $40,592 | .02% |
| LARCHWOOD | 37 | $883,495 | $35,337 | .02% |
| LITTLE ROCK | 15 | $413,141 | $16,526 | .01% |
| LESTER | 18 | $268,791 | $10,750 | .01% |
| NON-PERMIT | 2 | $34,074 | $1,022 | .00% |
| OTHER | 107 | $841,489 | $33,658 | .02% |
| * TOTAL COUNTY * | 412 | $10,102,840 | $403,760 | .21% |
| MADISON COUNTY | | | | |
| WINTERSET* | 165 | $7,700,395 | $308,006 | .16% |
| EARLHAM | 39 | $1,299,418 | $51,976 | .03% |
| ST CHARLES | 23 | $481,570 | $19,263 | .01% |
| TRURO | 16 | $325,449 | $13,018 | .01% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 116 | $1,229,222 | $49,170 | .03% |
| * TOTAL COUNTY * | 359 | $11,036,054 | $441,433 | .23% |
| MAHASKA COUNTY | | | | |
| OSKALOOSA* | 430 | $25,777,111 | $1,031,043 | .54% |
| NEW SHARON | 56 | $759,334 | $30,354 | .02% |
| BARNES CITY | 11 | $66,681 | $2,664 | .00% |
| FREMONT | 26 | $225,090 | $9,006 | .00% |
| LEIGHTON | 10 | $272,566 | $10,904 | .01% |
| ROSE HILL | 10 | $64,677 | $2,587 | .00% |
| NON-PERMIT | 6 | $33,444 | $1,003 | .00% |
| OTHER | 161 | $4,372,350 | $174,887 | .09% |
| * TOTAL COUNTY * | 710 | $31,571,253 | $1,262,448 | .66% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| MARION COUNTY | | | | |
| KNOXVILLE* | 252 | $15,748,752 | $629,903 | .33% |
| PELLA | 286 | $15,881,631 | $635,253 | .33% |
| PLEASANTVILLE | 45 | $1,195,940 | $47,837 | .03% |
| BUSSEY | 15 | $184,869 | $7,394 | .00% |
| MELCHER | 25 | $302,396 | $12,093 | .01% |
| NON-PERMIT | 6 | $25,013 | $750 | .00% |
| OTHER | 194 | $2,705,792 | $108,222 | .06% |
| * TOTAL COUNTY * | 823 | $36,044,393 | $1,441,452 | .76% |
| MARSHALL COUNTY | | | | |
| MARSHALLTOWN* | 786 | $60,624,860 | $2,424,976 | 1.28% |
| STATE CENTER | 62 | $928,198 | $37,126 | .02% |
| ALBION | 19 | $358,244 | $14,329 | .01% |
| GILMAN | 27 | $329,447 | $13,177 | .01% |
| MELBOURNE | 15 | $172,014 | $6,880 | .00% |
| LAUREL | 13 | $165,436 | $6,616 | .00% |
| LE GRAND | 25 | $667,888 | $26,716 | .01% |
| RHODES | 13 | $47,146 | $1,884 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 118 | $2,563,867 | $102,529 | .05% |
| * TOTAL COUNTY * | 1,078 | $65,857,100 | $2,634,233 | 1.39% |
| MILLS COUNTY | | | | |
| GLENWOOD* | 131 | $7,285,321 | $291,388 | .15% |
| MALVERN | 41 | $661,224 | $26,428 | .01% |
| EMERSON | 31 | $352,425 | $14,097 | .01% |
| HENDERSON | 11 | $44,435 | $1,778 | .00% |
| NON-PERMIT | 2 | $183 | $6 | .00% |
| OTHER | 102 | $1,038,849 | $41,555 | .02% |
| * TOTAL COUNTY * | 318 | $9,382,437 | $375,252 | .20% |

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| MITCHELL COUNTY | | | | |
| OSAGE* | 156 | $5,311,366 | $212,410 | .11% |
| ST ANSGAR | 56 | $3,082,154 | $123,181 | .06% |
| RICEVILLE | 44 | $699,616 | $27,989 | .01% |
| STACYVILLE | 34 | $742,573 | $29,698 | .02% |
| NON-PERMIT | 2 | $13,722 | $412 | .00% |
| OTHER | 115 | $1,246,492 | $49,853 | .03% |
| * TOTAL COUNTY * | 407 | $11,095,923 | $443,543 | .23% |
| MONONA COUNTY | | | | |
| ONAWA* | 149 | $5,734,963 | $229,398 | .12% |
| MAPLETON | 80 | $2,446,079 | $97,843 | .05% |
| UTE | 35 | $381,731 | $15,270 | .01% |
| WHITING | 29 | $260,124 | $10,406 | .01% |
| BLENCOE | 15 | $223,291 | $8,932 | .00% |
| CASTANA | 12 | $42,887 | $1,716 | .00% |
| MOORHEAD | 20 | $198,059 | $7,924 | .00% |
| SOLDIER | 15 | $179,345 | $7,175 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 62 | $695,193 | $27,809 | .01% |
| * TOTAL COUNTY * | 417 | $10,161,672 | $406,473 | .21% |
| MONROE COUNTY | | | | |
| ALBIA* | 143 | $6,455,015 | $258,199 | .14% |
| LOVILIA | 28 | $314,808 | $12,592 | .01% |
| NON-PERMIT | 4 | $5,281 | $158 | .00% |
| OTHER | 72 | $1,200,493 | $48,018 | .03% |
| * TOTAL COUNTY * | 247 | $7,975,597 | $318,967 | .17% |
| MONTGOMERY COUNTY | | | | |
| RED OAK* | 267 | $16,183,727 | $647,275 | .34% |
| VILLISCA | 52 | $944,563 | $37,761 | .02% |
| STANTON | 38 | $1,016,103 | $40,643 | .02% |
| ELLIOTT | 18 | $123,958 | $4,959 | .00% |
| NON-PERMIT | 5 | $36,593 | $1,097 | .00% |
| OTHER | 74 | $593,536 | $23,741 | .01% |
| * TOTAL COUNTY * | 454 | $18,898,480 | $755,476 | .40% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| MUSCATINE COUNTY | | | | |
| MUSCATINE* | 651 | $43,416,861 | $1,736,525 | .91% |
| WEST LIBERTY | 94 | $3,302,391 | $132,080 | .07% |
| WILTON | 103 | $7,764,132 | $310,563 | .16% |
| ATALISSA | 10 | $88,004 | $3,520 | .00% |
| NICHOLS | 13 | $348,812 | $13,953 | .01% |
| NON-PERMIT | 7 | $81,812 | $2,489 | .00% |
| OTHER | 174 | $3,280,569 | $131,225 | .07% |
| * TOTAL COUNTY * | 1,052 | $58,282,581 | $2,330,355 | 1.23% |
| OBRIEN COUNTY | | | | |
| SHELDON | 230 | $11,241,543 | $449,645 | .24% |
| HARTLEY | 85 | $1,874,351 | $74,975 | .04% |
| PAULLINA | 65 | $1,135,763 | $45,433 | .02% |
| PRIMGHAR* | 48 | $1,387,754 | $55,414 | .03% |
| SANBORN | 57 | $1,012,142 | $40,483 | .02% |
| SUTHERLAND | 38 | $663,707 | $26,482 | .01% |
| NON-PERMIT | 4 | $23,994 | $720 | .00% |
| OTHER | 108 | $1,410,858 | $56,437 | .03% |
| * TOTAL COUNTY * | 635 | $18,750,112 | $749,589 | .39% |
| OSCEOLA COUNTY | | | | |
| SIBLEY* | 123 | $4,842,672 | $193,707 | .10% |
| ASHTON | 20 | $386,532 | $15,420 | .01% |
| OCHEYEDAN | 31 | $481,423 | $19,254 | .01% |
| MELVIN | 20 | $466,086 | $18,645 | .01% |
| NON-PERMIT | 1 | $6,981 | $209 | .00% |
| OTHER | 67 | $741,981 | $29,680 | .02% |
| * TOTAL COUNTY * | 262 | $6,925,675 | $276,915 | .15% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| PAGE COUNTY | | | | |
| CLARINDA* | 199 | $9,430,766 | $377,209 | .20% |
| SHENANDOAH | 271 | $9,463,996 | $378,559 | .20% |
| ESSEX | 37 | $414,217 | $16,569 | .01% |
| BRADDYVILLE | 14 | $161,755 | $6,470 | .00% |
| COIN | 10 | $94,782 | $3,791 | .00% |
| NON-PERMIT | 3 | $22,553 | $676 | .00% |
| OTHER | 89 | $886,610 | $35,463 | .02% |
| * TOTAL COUNTY * | 623 | $20,474,679 | $818,737 | .43% |
| PALO ALTO COUNTY | | | | |
| EMMETSBURG* | 148 | $5,324,712 | $212,991 | .11% |
| GRAETTINGER | 47 | $886,934 | $35,475 | .02% |
| RUTHVEN | 31 | $721,887 | $28,861 | .02% |
| WEST BEND | 47 | $1,488,023 | $59,521 | .03% |
| MALLARD | 17 | $206,485 | $8,260 | .00% |
| NON-PERMIT | 2 | $10,841 | $325 | .00% |
| OTHER | 74 | $851,404 | $34,057 | .02% |
| * TOTAL COUNTY * | 366 | $9,490,286 | $379,490 | .20% |
| PLYMOUTH COUNTY | | | | |
| LE MARS* | 327 | $17,286,855 | $691,458 | .36% |
| AKRON | 66 | $1,920,338 | $76,813 | .04% |
| KINGSLEY | 67 | $1,593,322 | $63,734 | .03% |
| REMSEN | 81 | $2,213,469 | $88,504 | .05% |
| MERRILL | 31 | $536,313 | $21,450 | .01% |
| CRAIG | 10 | $119,773 | $4,789 | .00% |
| HINTON | 23 | $597,199 | $23,888 | .01% |
| OYENS | 11 | $43,807 | $1,752 | .00% |
| NON-PERMIT | 9 | $130,013 | $3,902 | .00% |
| OTHER | 115 | $1,348,638 | $53,947 | .03% |
| * TOTAL COUNTY * | 740 | $25,789,727 | $1,030,237 | .54% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| POCAHONTAS COUNTY | | | | |
| FONDA | 35 | $495,566 | $19,821 | .01% |
| LAURENS | 100 | $2,112,794 | $84,513 | .04% |
| POCAHONTAS* | 121 | $3,223,436 | $128,726 | .07% |
| GILMORE CITY | 14 | $740,947 | $29,637 | .02% |
| ROLFE | 35 | $913,377 | $36,498 | .02% |
| HAVELOCK | 10 | $168,779 | $6,751 | .00% |
| PALMER | 19 | $256,009 | $10,240 | .01% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 92 | $401,585 | $16,064 | .01% |
| * TOTAL COUNTY * | 426 | $8,312,493 | $332,250 | .17% |
| POLK COUNTY | | | | |
| DES MOINES* | 6,197 | $781,457,394 | $31,256,541 | 16.45% |
| WEST DES MOINES | 1,008 | $103,758,738 | $4,150,292 | 2.18% |
| URBANDALE | 260 | $26,285,257 | $1,050,995 | .55% |
| ALTOONA | 174 | $20,739,885 | $829,533 | .44% |
| ANKENY | 423 | $28,979,635 | $1,159,152 | .61% |
| WINDSOR HTS | 12 | $561,728 | $22,464 | .01% |
| CLIVE | 98 | $12,428,993 | $497,158 | .26% |
| GRIMES | 78 | $2,835,642 | $113,422 | .06% |
| MITCHELLVILLE | 28 | $492,699 | $19,710 | .01% |
| POLK CITY | 43 | $937,502 | $37,475 | .02% |
| BONDURANT | 38 | $893,954 | $35,758 | .02% |
| ELKHART | 13 | $525,722 | $21,030 | .01% |
| PLEASANT HILL | 21 | $1,585,672 | $63,427 | .03% |
| RUNNELLS | 38 | $871,805 | $34,872 | .02% |
| JOHNSTON | 133 | $7,334,209 | $293,243 | .15% |
| ALLEMAN | 12 | $214,531 | $8,580 | .00% |
| NON-PERMIT | 94 | $5,176,891 | $155,310 | .08% |
| OTHER | 95 | $3,019,641 | $120,778 | .06% |
| * TOTAL COUNTY * | 8,765 | $998,099,898 | $39,869,740 | 20.99% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| POTTAWATTAMIE COUNTY | | | | |
| COUNCIL BLUFFS* | 1,209 | $95,089,280 | $3,803,581 | 2.00% |
| AVOCA | 79 | $3,392,844 | $135,707 | .07% |
| CARTER LAKE | 53 | $1,037,957 | $41,521 | .02% |
| OAKLAND | 57 | $1,492,185 | $59,685 | .03% |
| CARSON | 24 | $261,860 | $10,473 | .01% |
| NEOLA | 30 | $697,459 | $27,899 | .01% |
| WALNUT | 47 | $848,432 | $33,923 | .02% |
| CRESCENT | 21 | $648,686 | $25,948 | .01% |
| HANCOCK | 11 | $172,648 | $6,905 | .00% |
| MACEDONIA | 11 | $291,862 | $11,674 | .01% |
| MINDEN | 21 | $591,561 | $23,663 | .01% |
| TREYNOR | 27 | $627,475 | $25,099 | .01% |
| UNDERWOOD | 21 | $443,288 | $17,733 | .01% |
| NON-PERMIT | 30 | $37,673 | $1,132 | .00% |
| OTHER | 254 | $9,256,626 | $369,955 | .19% |
| * TOTAL COUNTY * | 1,895 | $114,889,836 | $4,594,898 | 2.42% |
| POWESHIEK COUNTY | | | | |
| GRINNELL | 261 | $23,449,935 | $937,453 | .49% |
| BROOKLYN | 79 | $7,546,967 | $301,875 | .16% |
| MONTEZUMA* | 105 | $2,703,403 | $108,107 | .06% |
| VICTOR | 11 | $684,152 | $27,365 | .01% |
| DEEP RIVER | 15 | $198,493 | $7,925 | .00% |
| MALCOM | 18 | $420,907 | $16,837 | .01% |
| NON-PERMIT | 1 | $113 | $3 | .00% |
| OTHER | 134 | $1,799,378 | $71,965 | .04% |
| * TOTAL COUNTY * | 624 | $36,803,348 | $1,471,530 | .77% |
| RINGGOLD COUNTY | | | | |
| MOUNT AYR* | 101 | $3,789,407 | $151,577 | .08% |
| DIAGONAL | 16 | $168,515 | $6,740 | .00% |
| KELLERTON | 13 | $133,008 | $5,319 | .00% |
| NON-PERMIT | 0 | $0 | $0 | .00% |
| OTHER | 68 | $641,607 | $25,660 | .01% |
| * TOTAL COUNTY * | 198 | $4,732,537 | $189,296 | .10% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| SAC COUNTY | | | | |
| SAC CITY* | 125 | $4,452,176 | $178,088 | .09% |
| LAKE VIEW | 72 | $2,086,336 | $83,453 | .04% |
| ODEBOLT | 49 | $1,037,129 | $41,486 | .02% |
| EARLY | 21 | $283,733 | $11,349 | .01% |
| SCHALLER | 45 | $882,771 | $35,311 | .02% |
| WALL LAKE | 48 | $1,432,947 | $57,318 | .03% |
| AUBURN | 18 | $244,335 | $9,770 | .01% |
| LYTTON | 19 | $208,714 | $8,348 | .00% |
| NON-PERMIT | 10 | $95,280 | $2,859 | .00% |
| OTHER | 101 | $1,558,024 | $62,318 | .03% |
| * TOTAL COUNTY * | 508 | $12,281,445 | $490,300 | .26% |
| SCOTT COUNTY | | | | |
| DAVENPORT* | 2,437 | $255,034,093 | $10,201,385 | 5.37% |
| BETTENDORF | 652 | $55,293,234 | $2,211,729 | 1.16% |
| BUFFALO | 29 | $596,964 | $23,880 | .01% |
| LE CLAIRE | 91 | $1,248,049 | $49,923 | .03% |
| BLUE GRASS | 58 | $1,029,188 | $41,167 | .02% |
| ELDRIDGE | 123 | $6,479,332 | $259,177 | .14% |
| PRINCETON | 37 | $805,971 | $32,238 | .02% |
| WALCOTT | 71 | $4,515,443 | $180,613 | .10% |
| DIXON | 17 | $164,943 | $6,598 | .00% |
| DONAHUE | 20 | $169,660 | $6,786 | .00% |
| LONG GROVE | 25 | $212,743 | $8,508 | .00% |
| MCCAUSLAND | 21 | $324,334 | $12,974 | .01% |
| RIVERDALE | 12 | $491,565 | $19,663 | .01% |
| NON-PERMIT | 53 | $526,672 | $15,803 | .01% |
| OTHER | 180 | $4,759,991 | $190,399 | .10% |
| * TOTAL COUNTY * | 3,826 | $331,652,182 | $13,260,843 | 6.98% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|---|
| SHELBY | COUNTY | | | | |
| HARLAN* | | 240 | $11,799,080 | $471,946 | .25% |
| ELK HORN | | 34 | $522,838 | $20,914 | .01% |
| SHELBY | | 30 | $327,085 | $13,084 | .01% |
| DEFIANCE | | 25 | $329,293 | $13,129 | .01% |
| EARLING | | 27 | $228,864 | $9,154 | .00% |
| IRWIN | | 28 | $407,071 | $16,265 | .01% |
| PANAMA | | 18 | $331,394 | $13,256 | .01% |
| PORTSMOUTH | | 12 | $237,025 | $9,481 | .00% |
| WESTPHALIA | | 15 | $141,438 | $5,616 | .00% |
| NON-PERMIT | | 2 | $9,347 | $281 | .00% |
| OTHER | | 78 | $820,196 | $32,808 | .02% |
| * TOTAL COUNTY * | | 509 | $15,153,631 | $605,934 | .32% |
| SIOUX | COUNTY | | | | |
| HAWARDEN | | 123 | $3,680,710 | $147,123 | .08% |
| ALTON | | 42 | $1,445,865 | $57,834 | .03% |
| HULL | | 62 | $1,334,716 | $53,375 | .03% |
| ORANGE CITY* | | 159 | $7,336,997 | $293,477 | .15% |
| ROCK VALLEY | | 133 | $5,699,563 | $227,984 | .12% |
| SIOUX CENTER | | 215 | $10,925,623 | $436,957 | .23% |
| BOYDEN | | 33 | $561,053 | $22,426 | .01% |
| HOSPERS | | 44 | $861,394 | $34,458 | .02% |
| IRETON | | 39 | $1,125,784 | $45,032 | .02% |
| GRANVILLE | | 18 | $233,036 | $9,281 | .00% |
| MAURICE | | 13 | $99,162 | $3,965 | .00% |
| NON-PERMIT | | 6 | $98,953 | $2,968 | .00% |
| OTHER | | 190 | $2,930,264 | $117,156 | .06% |
| * TOTAL COUNTY * | | 1,077 | $36,333,120 | $1,452,036 | .76% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| STORY COUNTY | | | | |
| AMES | 955 | $92,664,479 | $3,706,765 | 1.95% |
| NEVADA* | 201 | $8,705,373 | $348,211 | .18% |
| STORY CITY | 121 | $7,293,544 | $291,740 | .15% |
| CAMBRIDGE | 15 | $193,059 | $7,723 | .00% |
| COLO | 34 | $541,979 | $21,678 | .01% |
| MAXWELL | 26 | $290,491 | $11,619 | .01% |
| ROLAND | 42 | $412,638 | $16,506 | .01% |
| SLATER | 46 | $1,716,788 | $68,672 | .04% |
| ZEARING | 24 | $423,945 | $16,957 | .01% |
| GILBERT | 23 | $259,557 | $10,383 | .01% |
| HUXLEY | 57 | $1,541,383 | $61,652 | .03% |
| MCCALLSBURG | 12 | $152,641 | $6,105 | .00% |
| NON-PERMIT | 22 | $629,012 | $18,872 | .01% |
| OTHER | 183 | $2,868,789 | $114,753 | .06% |
| * TOTAL COUNTY * | 1,761 | $117,693,678 | $4,701,636 | 2.47% |
| TAMA COUNTY | | | | |
| TAMA | 101 | $3,286,440 | $131,457 | .07% |
| DYSART | 52 | $1,300,021 | $51,990 | .03% |
| TOLEDO* | 97 | $6,180,096 | $247,166 | .13% |
| TRAER | 72 | $2,167,794 | $86,709 | .05% |
| GARWIN | 21 | $136,524 | $5,460 | .00% |
| GLADBROOK | 48 | $1,439,786 | $57,594 | .03% |
| CHELSEA | 23 | $476,966 | $19,079 | .01% |
| CLUTIER | 17 | $163,920 | $6,555 | .00% |
| LINCOLN | 10 | $202,062 | $8,047 | .00% |
| MONTOUR | 10 | $544,638 | $21,786 | .01% |
| NON-PERMIT | 3 | $6,168 | $185 | .00% |
| OTHER | 123 | $1,363,572 | $54,543 | .03% |
| * TOTAL COUNTY * | 577 | $17,267,987 | $690,571 | .36% |
| TAYLOR COUNTY | | | | |
| BEDFORD* | 97 | $1,769,804 | $70,769 | .04% |
| LENOX | 71 | $1,512,667 | $60,273 | .03% |
| CLEARFIELD | 24 | $245,895 | $9,836 | .01% |
| BLOCKTON | 12 | $102,394 | $4,095 | .00% |
| NON-PERMIT | 1 | $2,309 | $69 | .00% |
| OTHER | 60 | $278,314 | $11,131 | .01% |
| * TOTAL COUNTY * | 265 | $3,911,383 | $156,173 | .08% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| UNION COUNTY | | | | |
| CRESTON* | 282 | $16,700,213 | $668,018 | .35% |
| AFTON | 30 | $712,886 | $28,515 | .02% |
| LORIMOR | 13 | $84,570 | $3,382 | .00% |
| NON-PERMIT | 5 | $27,630 | $827 | .00% |
| OTHER | 66 | $542,369 | $21,694 | .01% |
| * TOTAL COUNTY * | 396 | $18,067,668 | $722,436 | .38% |
| VAN BUREN COUNTY | | | | |
| KEOSAUQUA* | 63 | $1,159,810 | $46,393 | .02% |
| BONAPARTE | 23 | $347,138 | $13,887 | .01% |
| FARMINGTON | 41 | $469,998 | $18,800 | .01% |
| MILTON | 22 | $219,586 | $8,784 | .00% |
| BIRMINGHAM | 17 | $216,249 | $8,651 | .00% |
| CANTRIL | 18 | $197,930 | $7,917 | .00% |
| STOCKPORT | 20 | $432,509 | $17,302 | .01% |
| NON-PERMIT | 7 | $3,067 | $93 | .00% |
| OTHER | 111 | $906,180 | $36,244 | .02% |
| * TOTAL COUNTY * | 322 | $3,952,467 | $158,071 | .08% |
| WAPELLO COUNTY | | | | |
| OTTUMWA* | 786 | $53,082,691 | $2,122,951 | 1.12% |
| ELDON | 48 | $651,090 | $26,043 | .01% |
| EDDYVILLE | 30 | $489,133 | $19,565 | .01% |
| AGENCY | 33 | $453,486 | $18,137 | .01% |
| BLAKESBURG | 12 | $134,639 | $5,386 | .00% |
| NON-PERMIT | 10 | $212,775 | $6,384 | .00% |
| OTHER | 144 | $1,680,087 | $67,200 | .04% |
| * TOTAL COUNTY * | 1,063 | $56,703,901 | $2,265,666 | 1.19% |

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| WARREN COUNTY | | | | |
| INDIANOLA* | 349 | $17,625,714 | $704,851 | .37% |
| CARLISLE | 80 | $2,394,014 | $95,760 | .05% |
| NORWALK | 102 | $2,575,211 | $103,010 | .05% |
| MILO | 26 | $217,714 | $8,693 | .00% |
| CUMMING | 14 | $154,274 | $6,172 | .00% |
| HARTFORD | 15 | $137,353 | $5,494 | .00% |
| LACONA | 20 | $327,255 | $13,089 | .01% |
| MARTENSDALE | 16 | $372,284 | $14,891 | .01% |
| NEW VIRGINIA | 25 | $162,626 | $6,505 | .00% |
| ST MARYS | 10 | $123,003 | $4,921 | .00% |
| NON-PERMIT | 6 | $34,036 | $1,021 | .00% |
| OTHER | 153 | $2,368,404 | $94,724 | .05% |
| * TOTAL COUNTY * | 816 | $26,491,888 | $1,059,131 | .56% |
| WASHINGTON COUNTY | | | | |
| WASHINGTON* | 290 | $15,018,195 | $600,665 | .32% |
| KALONA | 130 | $4,127,294 | $165,087 | .09% |
| BRIGHTON | 33 | $402,369 | $16,076 | .01% |
| RIVERSIDE | 32 | $485,170 | $19,409 | .01% |
| WELLMAN | 59 | $2,170,517 | $86,822 | .05% |
| AINSWORTH | 18 | $238,256 | $9,530 | .01% |
| CRAWFORDSVILLE | 16 | $173,876 | $6,955 | .00% |
| WEST CHESTER | 10 | $70,865 | $2,834 | .00% |
| NON-PERMIT | 10 | $34,898 | $1,046 | .00% |
| OTHER | 172 | $2,702,892 | $108,099 | .06% |
| * TOTAL COUNTY * | 770 | $25,424,332 | $1,016,523 | .54% |
| WAYNE COUNTY | | | | |
| CORYDON* | 105 | $2,498,924 | $99,957 | .05% |
| SEYMOUR | 32 | $402,222 | $16,058 | .01% |
| ALLERTON | 32 | $259,275 | $10,369 | .01% |
| HUMESTON | 34 | $525,879 | $21,035 | .01% |
| LINEVILLE | 12 | $139,711 | $5,589 | .00% |
| NON-PERMIT | 2 | $46,468 | $960 | .00% |
| OTHER | 73 | $670,588 | $26,823 | .01% |
| * TOTAL COUNTY * | 290 | $4,543,067 | $180,791 | .10% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
# QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| WEBSTER COUNTY | | | | |
| FT DODGE* | 868 | $73,122,262 | $2,924,685 | 1.54% |
| GOWRIE | 63 | $1,967,316 | $78,489 | .04% |
| DAYTON | 47 | $722,158 | $28,885 | .02% |
| LEHIGH | 27 | $410,039 | $16,370 | .01% |
| OTHO | 11 | $115,998 | $4,641 | .00% |
| BADGER | 14 | $181,222 | $7,249 | .00% |
| CALLENDER | 19 | $271,513 | $10,861 | .01% |
| DUNCOMBE | 12 | $113,320 | $4,532 | .00% |
| HARCOURT | 15 | $447,735 | $17,910 | .01% |
| MOORLAND | 14 | $96,133 | $3,843 | .00% |
| VINCENT | 13 | $60,281 | $2,411 | .00% |
| NON-PERMIT | 14 | $136,824 | $4,106 | .00% |
| OTHER | 196 | $4,480,107 | $179,202 | .09% |
| * TOTAL COUNTY * | 1,313 | $82,124,908 | $3,283,184 | 1.73% |
| WINNEBAGO COUNTY | | | | |
| FOREST CITY* | 138 | $4,006,695 | $160,152 | .08% |
| BUFFALO CENTER | 61 | $1,769,216 | $70,648 | .04% |
| LAKE MILLS | 95 | $3,118,549 | $124,744 | .07% |
| THOMPSON | 28 | $1,103,208 | $44,130 | .02% |
| LELAND | 16 | $115,432 | $4,617 | .00% |
| RAKE | 18 | $211,495 | $8,459 | .00% |
| NON-PERMIT | 1 | $3,173 | $95 | .00% |
| OTHER | 75 | $2,631,626 | $105,264 | .06% |
| * TOTAL COUNTY * | 432 | $12,959,394 | $518,109 | .27% |
| WINNESHIEK COUNTY | | | | |
| DECORAH* | 315 | $20,073,247 | $802,743 | .42% |
| CALMAR | 48 | $1,818,397 | $72,674 | .04% |
| OSSIAN | 49 | $840,935 | $33,638 | .02% |
| FT. ATKINSON | 28 | $451,055 | $18,042 | .01% |
| RIDGEWAY | 20 | $208,334 | $8,333 | .00% |
| SPILLVILLE | 24 | $363,762 | $14,550 | .01% |
| NON-PERMIT | 7 | $35,330 | $1,059 | .00% |
| OTHER | 176 | $3,191,482 | $127,660 | .07% |
| * TOTAL COUNTY * | 667 | $26,982,542 | $1,078,699 | .57% |

# RETAIL SALES TAX
# BY COUNTY AND TOWN
## QUARTER ENDING SEPTEMBER, 1990

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| WOODBURY COUNTY | | | | |
| SIOUX CITY* | 2,064 | $178,559,623 | $7,142,422 | 3.76% |
| MOVILLE | 49 | $3,183,727 | $127,351 | .07% |
| ANTHON | 43 | $683,545 | $27,344 | .01% |
| CORRECTIONVILLE | 47 | $899,418 | $35,976 | .02% |
| DANBURY | 28 | $507,019 | $20,282 | .01% |
| SERGEANT BLUFF | 59 | $2,107,205 | $84,287 | .04% |
| SLOAN | 33 | $558,205 | $22,330 | .01% |
| CUSHING | 20 | $76,611 | $3,063 | .00% |
| HORNICK | 14 | $260,794 | $10,432 | .01% |
| LAWTON | 24 | $462,543 | $18,505 | .01% |
| PIERSON | 23 | $218,177 | $8,729 | .00% |
| SALIX | 17 | $387,172 | $15,485 | .01% |
| SMITHLAND | 14 | $159,589 | $6,382 | .00% |
| NON-PERMIT | 38 | $822,111 | $24,665 | .01% |
| OTHER | 120 | $1,442,386 | $57,694 | .03% |
| * TOTAL COUNTY * | 2,593 | $190,328,125 | $7,604,947 | 4.00% |
| WORTH COUNTY | | | | |
| MANLY | 42 | $617,229 | $24,691 | .01% |
| NORTHWOOD* | 89 | $2,910,639 | $116,414 | .06% |
| FERTILE | 15 | $219,811 | $8,792 | .00% |
| GRAFTON | 18 | $247,426 | $9,899 | .01% |
| KENSETT | 12 | $70,761 | $2,832 | .00% |
| NON-PERMIT | 1 | $2,000 | $60 | .00% |
| OTHER | 96 | $626,637 | $25,068 | .01% |
| * TOTAL COUNTY * | 273 | $4,694,503 | $187,756 | .10% |
| WRIGHT COUNTY | | | | |
| CLARION* | 139 | $4,862,935 | $194,516 | .10% |
| EAGLE GROVE | 121 | $4,866,444 | $194,661 | .10% |
| BELMOND | 131 | $4,992,641 | $199,708 | .11% |
| DOWS | 35 | $349,435 | $13,976 | .01% |
| GOLDFIELD | 35 | $623,813 | $24,954 | .01% |
| ROWAN | 11 | $105,169 | $4,206 | .00% |
| WOOLSTOCK | 14 | $215,094 | $8,603 | .00% |
| NON-PERMIT | 5 | $97,886 | $2,938 | .00% |
| OTHER | 83 | $488,128 | $19,497 | .01% |
| * TOTAL COUNTY * | 574 | $16,601,545 | $663,059 | .35% |
| * LATE FILERS * | 4,161 | $42,274,662 | $1,690,450 | .89% |
| ** GRAND TOTAL ** | 87,903 | $4,753,711,638 | $189,990,329 | 100.00%* |

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

# GLOSSARY

| | |
|---|---|
| TAXABLE SALES | Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:<br>a) Sales in interstate commerce,<br>b) Sales to government units,<br>c) Sales for resale or processing,<br>d) Sales of gasoline or diesel fuel,<br>e) Sales of vehicles subject to registration, and<br>f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen |
| COMPUTED TAX DUE | The amount of tax computed to be due based on taxable sales or taxable purchases. |
| NON-PERMIT | Vendors not regularly engaged in selling at retail and/or not having a permanent place of business. |
| OTHERS | a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).<br>b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report). |
| BUSINESS CLASSIFICATION | Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes. |
| BUSINESS GROUP | Consolidation of related business classes into twelve business groups. |
| NUMBER OF BUSINESSES | The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four. |